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UNIVERSITY OF LONDON
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28MAR1951
INSTITUTE OF ADVANCED
LEGAL STUDIES
No. 20662.

Supreme Court of Ceylon
No. 34 (Interlocutory) of the year 1945.

District Court, Colombo.
No. 20662.

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

BETWEEN

VALLIAPPA CHETTIAR son of SOCKALINGAM
CHETTIAR of Sea Street, Colombo, substituted
in place of 3rd and 5th Plaintiffs, deceased.....

UNIVERSITY OF LONDON
W.C.1.
15 JUL 1953
INSTITUTE OF ADVANCED
LEGAL STUDIES

*Substituted Plaintiff
Appellant*

VERSUS

J. VANDER POORTEN, B. VANDER POORTEN,
G. BEMELMANS, Executors of the Last Will
and Testament of the late A. J. VANDER
POORTEN of Galagedera, Kandy, substituted
in place of the 1st Defendant, deceased.....

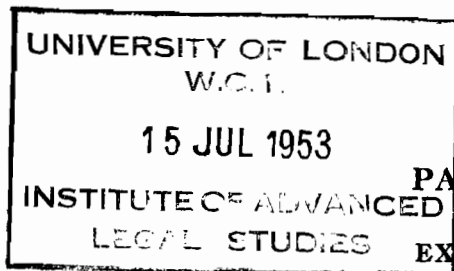
*Substituted Defendants-
Respondents.*

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OF PROCEEDINGS

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INSTITUTE OF ADVANCED
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SD 126	(This number had not been assigned to any Exhibit inadvertently)	_____	do
SD 127	(This number had not been assigned to any Exhibit inadvertently)	_____	do
SD 128	(This number had not been assigned to any Exhibit inadvertently)	_____	do
SD 129	(This number had not been assigned to any Exhibit inadvertently)	_____	do
SD 130	(This number had not been assigned to any Exhibit inadvertently)	_____	do
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No.....

Supreme Court of Ceylon
No. 34 (Interlocutory) of the year 1945.

District Court, Colombo.
No. 20662.

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

BETWEEN

VALLIAPPA CHETTIAR, son of SOCKALINGAM
CHETTIAR of Sea Street, Colombo, substituted
in place of 3rd and 5th Plaintiffs, deceased.....*Substituted Plaintiff-
Appellant*

VERSUS

J. VANDER POORTEN, B. VANDER POORTEN,
G. BEMELMANS, Executors of the Last Will
and Testament of the late A. J. VANDER
POORTEN of Galagedera, Kandy, substituted
in place of the 1st Defendant, deceased.....*Substituted Defendants-
Respondents.*

RECORD OF PROCEEDINGS

PART I.

PART I.

No. 1.

No. 1
The Plaint
of the
Plaintiffs
29-7-26

No. 20662

The Plaintiff of the Plaintiff.**IN THE DISTRICT COURT OF COLOMBO.**

1. CHARLES BATUWANTUDAWA of Brookwood, Reid Avenue, Colombo.
2. CANAGASABAI MURUGESU of Dam Street, Colombo.
3. AVENNA MUNA NAVENNA SOMASUNDERAM CHETTY of Sea Street in Colombo presently in India (dead).
- 10 4. KASINADER VAITILINGAM MARCANDAN of Batticaloa.
5. ANA SEENA ANA NAVENNA SOMASUNDERAM CHETTY of Sea Street, Colombo, presently in India (dead).
6. MURUGESU ALBERT ARULANANDAN of Hill Street, Colombo..... *Plaintiffs.*
7. A. L. SAMINATHAN CHETTY of Sea Street, Colombo, administrator of the estate of the 3rd and 5th plaintiffs, deceased—substituted plaintiff in place of the 3rd and 5th plaintiffs, deceased*Substituted Plaintiff* (since dead).
8. AVANNA MOONA NAVANNA SOCKALINGAM CHETTIAR
20 of Sea Street, Colombo, administrator of the estate of 3rd and 5th plaintiffs, deceased, substituted in the room of the 3rd and 5th plaintiffs (dead)...*Substituted Plaintiff* (since dead).
9. VALLIAPPA CHETTIAR son of SOCKALINGAM CHETTIAR of Sea Street, Colombo, substituted as administrator in place of 3rd and 5th plaintiff, deceased.....*Substituted Plaintiff.*

Vs.

1. ANTONINE JOSEPH VANDER POORTEN of Greenwood Group, Galagedera (dead).
2. KARTHIGASU CHELLIAH of Dam Street.
- 30 3. HANDUNNAYAKAGE CHARLES RANASINGHE of 31, Ketawellamulla, Colombo.
4. GANAPATHIPILLAI THAMBIAH of Panchikawatta Road, Colombo.
5. CANAGASABAI PERUMALPILLAI of Dam Street, Colombo.
6. PANA SEYNA SEYNA MOONA KANA THEEN KATHIRESAN CHETTY of Sea Street, Colombo.

No. 1
The Plaintiff
of the
Plaintiffs
29-7-26
—continued.

7. VAIRAVANATHER CARTHIGESU of the Mercantile Bank,
Colombo *Defendants.*
8. G. I. E. FOMBERTAUX of Colombo.....*Added Defendant.*
9. J. VANDER POORTEN.
10. B. VANDER POORTEN.
11. G. BEMELMANS, Executors of the Last Will and Testa-
ment of the late A. J. VANDER POORTEN of Galagedera,
Kandy, substituted in place of the 1st defendant,,
deceased..... *Substituted Defendants.*

On this 29th day of July, 1926.

10

The plaintiff of the plaintiffs abovenamed appearing by Arthur Charles Abeyewardene their Proctor states as follows :—

For a First cause of action.

On or about the 28th day of March 1924, the 1st defendant lent to the 1st, 2nd, 3rd and 4th plaintiffs and 2nd and 3rd defendants a sum of Rupees two hundred and eleven thousand (Rs. 211,000) to be repaid on demand with interest, the rate of which was not then fixed for the purpose of making up a sum of Rupees two hundred and seventy-five thousand (Rs. 275,000) repayable to the Land Settlement Officer by the 1st, 2nd and 3rd plaintiffs and the 2nd and 3rd defendants and one J. H. Meedeniya and 20 C. Canakesekeram in terms of a decree dated 28th March, 1923, entered in case No. 3656 of the District Court of Badulla for the conveyance by the Crown in favour of the said parties of the premises called Than- ketiya fully described in the Schedule hereto annexed. Out of this sum of Rs. 211,000 the first defendant was repaid a sum of Rs. 5,160 leaving a balance sum of Rs. 205,840 then due to the 1st defendant.

2. On or about the 30th March, 1925, the Crown conveyed the said premises to the 1st, 2nd and 3rd plaintiffs the 2nd and.....defendants and the said J. H. Meedeniya and C. Canakesekeram. The.....plaintiff has acquired the rights of J. H. Meedeniya and C. Canakesekeram in 30 respect of the said premises.

3. For the purpose of securing to the 1st defendant the payment of the said sum of Rs. 205,840 and interest it was agreed between the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants on the one part and the 1st defendant on the other part, on or about the 2nd March, 1925, at Colombo within the jurisdiction of this Court that the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants should convey to the 1st defendant the said premises and that the 1st defendant should have possession and control thereof and should sell the said premises for and on account of the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th de- 40 fendants subject to certain conditions and should pay to the plaintiffs and the 2nd, 3rd, 4th, 5th 6th and 7th defendants the proceeds of such sale after deducting therefrom the said sum of Rs. 205,840 together with

reasonable compensation and profit to himself for the said loan for his services and moneys expended by him on the management control and working of the said property.

No. 1
The Plaintiff
of the
Plaintiffs
29-7-26
—continued.

4. In pursuance of the said agreement the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants and the 1st defendant at Colombo aforesaid executed two agreements dated the 2nd March 1925 and attested by D. E. Weerasooriya, Notary Public, and numbered 471 and 472 certified copies of which are hereto annexed marked A and B respectively and pleaded as part of the plaint.

10 5. The 1st defendant having failed to sell or arrange the sale of the said premises and the plaintiffs being ready and willing to repay to the 1st defendant the said sum of Rs. 205,840 together with reasonable compensation and profit and moneys expended as aforesaid the plaintiffs have called upon the 1st defendant to reconvey the said property to the parties described in the said agreements 471 and 472, but the 1st defendant has refused so to do unless he receives in addition to the said sum of Rs. 205,840 a sum of Rs. 294,160 and has failed to render any account of the moneys expended by him as aforesaid.

20 6. The plaintiffs say that the demand by the 1st defendant of the said sum of Rs. 294,160 which is equivalent to a rate of interest amounting to about seventy-five per centum per annum is unreasonable and harsh and unconscionable and substantially unfair.

7. The plaintiffs say that in addition to repayment the said sum of Rs. 205,840 and the amount of money expended by the 1st defendant (of which the 1st defendant has not rendered an account) it would be fair and reasonable that the 1st defendant should be paid interest at the rate of nine per centum per annum amounting to about Rs. 43,250 up to the date of this plaint and a sum of Rs. 25,000 being reasonable compensation and profit for his services amounting in the aggregate the sum of Rs. 274,090 30 which sum the plaintiffs are ready and willing to pay.

For a second and alternative cause of action.

8. The plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants being the owners of the aforesaid property about the 2nd March, 1925, conveyed the same to the 1st defendant under an agreement that the 1st defendant should manage and sell the same in manner aforesaid. The plaintiffs plead that by reason of the said agreement and in consequence of the facts set out in the foregoing paragraphs of this plaint the 1st defendant holds the said property in trust for the plaintiffs and the other defendants.

40 9. The plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants are indebted to the 1st defendant in the aforesaid sum of Rs. 205,840 and are liable to him for reasonable compensation and profit for the said loan and for his services and for moneys expended by him on the management control and working of the said property.

No. 1
The Plaintiff
of the
Plaintiffs
29-7-26
—continued.

10. The plaintiffs are ready and willing to pay to the 1st defendant all such sums and are desirous as they lawfully may of terminating the said trust and have called upon the 1st defendant to reconvey the said property which the 1st defendant has refused to do unless he receives a sum of Rs. 500,000 which sum the plaintiffs say is not reasonable.

11. The plaintiffs claim an account of all moneys expended by the 1st defendant as aforesaid and that the Court do declare what sum is reasonable and equitable compensation and profit for his services.

12. Under the agreement above pleaded the 1st defendant was authorised to sell the said property at the best available market price. 10
The said property is now reasonably worth Rs. 150 per acre.

13. The 1st defendant fraudulently and in breach of the aforesaid is attempting to effect a fictitious sale to a nominee of his at a price less than the market price with the object of securing the said property for himself and is further preventing a sale at a better price by the plaintiffs.

14. That the plaintiffs will suffer irreparable loss and damage unless the 1st defendant is restrained by injunction from selling the said property at any price without the approval of the plaintiffs during the pendency of this action.

15. The value of the said property is one million eight hundred and 20
fifty-two thousand five hundred and sixty rupees.

16. The plaintiffs and the defendants are parties to the aforesaid agreement Nos. 471 and 472 and the 2nd, 3rd, 4th, 5th, 6th and 7th
defendants are made party defendants as they have not consented to join as plaintiffs.

17. The 1st defendant fraudulently unlawfully and in breach of the trust aforesaid has by deed No. 1221 dated 27th July, 1926, attested by Leslie Mack, Notary Public, granted an option to purchase the said premises to G. E. Fombertaux of Colombo and it is necessary for the complete and final adjudication of this action that he should be added as a party 80
defendant.

Wherefore the plaintiffs pray :

(1) That the Court do declare the sum of Rs. 274,090 to be a reasonable sum to be paid to the 1st defendant in respect of the loan and compensation and profits or in the alternative that the Court do declare what sum is reasonable.

(2) That the 1st defendant be ordered to render an account of moneys expended by him on the management control and working of the said property and of moneys received by him in respect of the said property and that the plaintiffs be allowed to contest or surcharge the same. 40

(3) That the Court do order the 1st defendant on receipt of the said sum and the amount of moneys so expended when the account is taken to reconvey to the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th
defendants or their assigns respectively the said property in the Schedule described and that in that connection the Court may give all necessary orders and directions.

(4) For an injunction restraining the 1st defendant from selling the said property without the plaintiffs' approval during the pendency of this action

No. 1
The Plaintiff
of the
Plaintiffs
29-7-26
—continued.

(4a) That the said deed No. 1221 dated 27th July, 1926, attested by Leslie Mack, N. P., be declared null and void and cancelled accordingly.

(5) For costs ; and

(6) For such other and further relief in the premises as to this Court shall seem meet.

Sgd. A. C. ABEYEWARDENA,
Proctor for Plaintiffs.

10

The Schedule above referred to.

The lands commonly called and known as Udawalawe, Thanketiyekele, Puhujulamekele, Gorokagahatotakele situated in the villages of Udawalawe Thenketiyabedde Puhulawe and Gorokagahatota in the Kongala Bintenne Korale of the Wellawaya Division of the Badulla District in the Province of Uva more fully described herein below :—

Lot 1. Topo. P. Plan No. 38. Extent 14.170A. 3R. 8P.

Name of Land : Udawalawekele, Thenketiyekele, Puhujulamekele, Gorokagahatotakele,

20 and bounded as follows :—

On the north by the Usweliara, footpath, on the east by the footpath the village limit of Thunhiriyawa, Watagepelessa, Demetapelessa and Alutgama shown in Topo. P. P. No. 39 the village limits of Mahagama Uda and Palle Bahirave and Ekiriyajulame shown in Topo. P. P. No. 43 (Daluketara), on the south and west by the boundary of the Province of Sabaragamuwa (Walauweganga) excluding therefrom a portion of one thousand acres to be allotted to the said Watutantrige Simon de Alwis on the south-western side adjoining the reservation of 5 chains reserved by the Crown along the Wakauweganga beginning at the middle of the
30 western boundary.

Which said premises is described in the Crown Grant dated 30th March, 1925, as follows :—

An allotment of land called Thenketiyebedde in Tenketiyabedde village Kongala Bintenna Korale of Wellawaya Division Badulla District Province of Uva, bounded as follows :—

On the north by Usweli-ara and a road, on the east by a road, Katupila Ara, Lot 1 in Final Topo. P. P. 39 Talderian-ara *alias* Katupila-ara, Lot No. 1 in Final Topo. P. P. 43 and Daluketi-ara, on the south and west by reservation along the Walauweganga containing in extent (exclusive of
40 Habarala-ara, Wattatota-ara, Kowul-ara and streams), containing in

No. 1
The Plaintiff
of the
Plaintiffs
29-7-26
—continued.

extent 13,492 acres according to the survey and description thereof authenticated by A. J. Wickwar, Esquire, Surveyor-General, bearing date the 16th February, 1925, No. 366292.

Sgd. A. C. ABEYEWARDENA,
Proctor for Plaintiffs.

Documents filed with Plaintiff.

Deeds Nos. 471 and 472 dated 2nd March, 1925, both attested by D. E. Weerasooriya, Colombo, N. P., marked A and B respectively.

Documents relied on by plaintiffs.

Correspondence between the plaintiffs and 1st defendant. 10

Sgd. A. C. ABEYEWARDENE,
Proctor for Plaintiffs.

Note.—Annexures to Plaintiff (Deeds Nos. 471 and 472) not reproduced with plaintiff but appear as Exhibits P 3 and P 4 respectively.

No. 2.

Answer of the 1st Defendant.

No. 2
The Answer
of the 1st
Defendant
4-10-26

On this 4th day of October, 1926.

The answer of the 1st defendant abovenamed appearing by Leslie Mack and Peter Daniel Anthonisz Mack both Proctors of the Honourable the Supreme Court practising in partnership as such under the name, 20 style and firm of P. D. A. Mack & Sons, his Proctors states as follows :—

1. Answering to paragraph 1 of the plaintiff the 1st defendant states that on or about the 27th March, 1924, in pursuance of the request of the decree holders in case No. 3656 of the District Court of Badulla and certain other persons interested in the said land the 1st defendant paid a sum of Rs. 215,000 which sum was due and payable on or before the said date, viz. the 27th March, 1924, to the Land Settlement Officer under the said decree. Out of the aforesaid amount a sum of Rs. 5,160 was refunded by the Land Settlement Officer. The 1st defendant denies all the other allegations contained in this paragraph and in particular that the said 30 sum of Rs. 215,000 was so paid to be repaid on demand with interest and

states that it was agreed between the parties that in consideration for the said payment the decree in the said case No. 3656 should be assigned to the 1st defendant and that the Crown grant in respect of the premises would be issued in the name of the 1st defendant and in the event of the Crown refusing to issue the Crown grant in favour of the 1st defendant that the parties would immediately convey the said lands to the 1st defendant. Deed No. 448 dated 29th March, 1924, and attested by D. E. Weerasooriya of Colombo, Notary Public, was executed in pursuance thereof.

No. 2
The Answer
of the 1st
Defendant
4-10-26
—continued.

10 2. The 1st defendant admits the allegations contained in paragraph 2 of the Plaintiff.

3. The 1st defendant denies the allegations contained in paragraph 3 of the Plaintiff.

4. Answering to paragraphs 3 and 4 of the plaintiff the 1st defendant denies that Deeds Nos. 471 and 472 were executed in pursuance of any such agreement as set out in paragraph 3 of the Plaintiff, but admits the execution of the said deeds and states that under the said Deed No. 471 the parties thereto conveyed the premises in question to the 1st defendant absolutely and that by and under the Deed No. 472 above mentioned it was
20 agreed by and between the 1st defendant and the other parties thereto that the 1st defendant shall hold and stand possessed of the lands in question as absolute owner and with full power and authority to manage and control the same to fell and remove and dispose of the timber therein and to put the lands to such use as he shall think fit in his absolute discretion, and to sell the lands for the best available price with or without the timber therein such price to be in his absolute discretion (provided that if the price is less than Rs. 100 per acre he shall obtain the approval of certain parties to such sale) and to apply all money realised by him in respect of the sale of such timber and of such lands or any portion thereof
30 in payment of such sums as shall be due and payable to the said 1st defendant for money advanced to the Crown and moneys expended on the management control and working of the said lands and of such compensation and profits for himself as he shall think reasonable and equitable in his own discretion and shall pay over the balance *pro rata* to the parties entitled.

5. The 1st defendant denies the allegations contained in paragraphs 5, 6 and 7 of the plaintiff save and except that certain of the plaintiffs requested the 1st defendant to reconvey the premises. The 1st defendant states that the plaintiffs have no right or title to obtain such reconveyance
40 and that the said demand was unlawful. The 1st defendant further states that he has at all times performed and is willing to perform his part of the agreement No. 472 aforesaid.

6. The 1st defendant denies the allegations contained in paragraph 8 of the plaintiff and in particular that the 1st defendant holds the said property in trust for the plaintiffs and the other defendants.

No. 2
The Answer
of the 1st
Defendant
4-10-26
—continued.

7. The 1st defendant denies the allegations contained in paragraphs 9 and 10 of the plaint.

8. Answering to paragraph 11 of the plaint the 1st defendant states that the plaintiffs have no right or title to claim an accounting or a declaration as mentioned therein and that no cause of action whatsoever has accrued to the plaintiffs.

9. Answering to paragraphs 12 and 15 the 1st defendant states that the terms of the agreement are as set out in paragraph 4 of this answer and the said Deed No. 472 and denies all other allegations. The 1st defendant is unable to state the value of the property in question, but states that under the said Deed No. 472 that he has absolute discretion to sell the property at a price not less than Rs. 100 an acre but no person has hitherto agreed to purchase the said lands for that amount or even under that amount.

10. The 1st defendant denies the allegations contained in paragraphs 13 and 14 of the plaint.

11. Answering to paragraph 16, the 1st defendant admits that the plaintiffs and defendants are parties to the said Deeds Nos. 471 and 472 but is unaware of the other allegations therein.

12. Answering to paragraph 17 of the plaint the 1st defendant admits that he has granted an option to purchase as stated therein, but denies that he did so fraudulently, unlawfully or in breach of trust and states that he had full title power and authority to grant the same.

13. Further answering the 1st defendant states that the plaintiffs have no right or title under the said Deed No. 472 or otherwise to claim a reconveyance of the lands in question.

14. Further the 1st defendant states that he has duly performed and is willing to perform the terms of agreement as set out in the said Deed No. 472 and that no cause of action has accrued to the plaintiffs against the 1st defendant.

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15. As a matter of law the 1st defendant states that the plaintiffs have no right of action in any event until the 1st defendant sells the said lands in terms of the said Deed No. 472 and that this action is premature and cannot be maintained.

Wherefore the 1st defendant prays :

That plaintiffs' action be dismissed with costs and for such other and further relief in the premises as to this Court shall seem meet.

Sgd. P. D. A. MACK & SONS,
Proctors for 1st Defendant.

Issues Framed.

D. C. No. 20662.

28th May, 1929.

ADVOCATE FRANCIS DE SOYSA, K.C., with ADVOCATE NADARAJAH instructed by MR. MAHADEWA for the party substituted in place of the 3rd and 5th plaintiffs.

ADVOCATE KOCH and ADVOCATE KEUNEMAN for the 1st defendant instructed by MESSRS. P. D. A. MACK & SONS.

ADVOCATE GARVIN for the added defendant instructed by MR. J. M. PEREIRA.

The 2nd plaintiff is absent.

Advocate Zoysa suggests the following issues :—

- (1) Did the Deed No. 471 of 2nd March, 1925, convey absolute title in the property described therein to the 1st defendant or does the 1st defendant hold the said property under the said deed in trust for the plaintiffs until he is paid the amount advanced by him to the Crown on behalf of the plaintiffs together with reasonable interest and compensation ?
- (2) If the property is held in trust by the 1st defendant what sum if any is due from the 3rd and 5th plaintiffs in respect of their share of the property in question ?
- (3) Has the 1st defendant duly performed the terms of the agreement No. 472 of 2nd March, 1925 ?
- (4) If not has he become liable to re-transfer to the 3rd and 5th plaintiffs their share of the property in question on payment to him of whatever sum if any he is entitled to recover from them ?
- (5) What sum if any is 1st defendant received in respect of the said property by the sale of timber from the said property.
- (6) What sum if any is due to 1st defendant from the 3rd and 5th plaintiffs ?

Mr. Koch objects to all these issues on the ground that they do not arise on the pleadings.

Mr. Koch suggests the further issues :—

- (1) Was an agreement as set out in paragraph 3 of the plaint entered into between the parties therein set out ?
- (2) If so, were the terms thereof embodied in the Deeds 471 and 472 set out in paragraph 4 of the plaint ?
- (3) Even if issue 2 is answered in the affirmative are the 3rd and 5th plaintiffs entitled to claim a reconveyance of their shares as they only claim to be part owners ?

If not are 3rd and 5th plaintiffs entitled to a reconveyance of the whole property on payment of the full sum due ?

Mr. Koch has no objection to Mr. Zoysa's issue No. 2.

No. 3
Issues
Framed
28-5-29
—continued.

Mr. Zoysa now moves to amend his issue No. 3 so as to read :

Has the 1st defendant failed to sell the property in terms of the agreement No. 472 of 2nd March, 1925 ?

and the 4th issue to read :

If so, has he become liable to re-transfer to the 3rd and 5th plaintiffs their share of the property in question on payment to him of whatever sum if any he is entitled to recover from them ?

Mr. Koch has no objection to the issues so amended and suggests the further issues :

- (4) If the 2nd issue is answered in the affirmative does the 1st defendant hold the property in question in trust for the plaintiffs and other defendants ?
- (5) If issue 2 is answered in the negative can the plaintiffs maintain this action in respect of either or both of the causes of action in the absence of a notarial agreement ?
- (6) Are the plaintiffs entitled under the Deeds Nos. 471 and 472 to demand a reconveyance of the premises in question from the 1st defendant ?
- (7) Did the Deeds 471 and 472 create a trust in favour of the transferor in respect of the lands conveyed as alleged by the plaintiffs ? 20
- (8) Is the action premature and can the same be maintained in view of the terms of the Deeds Nos. 471 and 472 ?

Mr. Koch objects to Mr. Zoysa's issues 5 and 6 on the ground that they do not arise at this stage as the plaintiffs merely ask for an accounting.

Mr. Zoysa therefore suggests the further issues :

- (7) Has the 1st defendant paid himself the whole or any part of the sum due to him from the plaintiffs ?
- (8) If so are the plaintiffs entitled to a re-transfer of the property ?

I do not think that these are the issues that really arise at this stage and I accordingly frame the issue : 30

Even if it is held that there is no trust in favour of the plaintiffs are the plaintiffs entitled to an accounting of all moneys received by the 1st defendant from the sale of timber on the land or otherwise in view of the terms of the agreement No. 472 ?

I allow Mr. Koch's 8 issues to go in and Mr. Soysa's 1st issue will be numbered 9 and the 2nd numbered 10 the 3rd 11 as amended and the 4th numbered 12. The issues 5 and 6 suggested by Mr. Soysa are omitted and issue numbered 13 will be the issue framed by me.

In view of Mr. Koch's 3rd issue Mr. Soysa suggests :

- (14) If the 3rd issue suggested by Mr. Koch is answered in the negative 40 are the 3rd and 5th plaintiffs entitled to a reconveyance of the whole property in their favour on payment of the full sum due to the 1st defendant ?

I allow this issue also.

V. M. FERNANDO,
District Judge.

Judgment of the District Court.

District Court, Colombo, No. 20662.

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of the
District
Court
19-7-20**JUDGMENT**

The facts of this case are practically admitted. The plaintiffs and 2nd to 7th defendants were members of a syndicate that had acquired certain rights in Tanketiya, which had been brought under the operation of the Waste Lands Ordinance. The 1st plaintiff had acquired the rights of certain villagers and the other members of the syndicate had acquired 10 from him certain shares in those rights. Money had been paid to the villagers whose rights had devolved on the syndicate, and certain expenses had also been incurred in representing the claims of the syndicate to the land, as against the claims set up by certain other claimants who also had appeared before the Settlement Officer. It would appear from the evidence of Mr. Batuwantudawe that the syndicate had spent in all about Rs. 200,000 at the time that the syndicate approached the 1st defendant.

The Crown had refused to recognise the claims of the syndicate to the land, but had agreed as a compromise to sell a certain extent of that land to the syndicate at the rate of Rs. 20 an acre. This compromise had 20 been brought to the notice of the Court and decree had been entered by which the claimants admitted the title of the Crown, and the Crown agreed to transfer the land to the syndicate on payment by them at the rate of Rs. 20 an acre. A long interval of one year had been allowed to the syndicate for the payment of that money, and the last date for payment was the 27th March, 1924. It would appear that between the date of the decree and the 27th March, 1924, various members of the syndicate had made attempts to sell the rights of the syndicate to the land, and an agreement had been entered into with one Mr. Brereton who was given 30 the option to purchase the land, and who apparently expected to find a purchaser. All these attempts however failed and perhaps there is some truth in the suggestion made by Mr. Murugesu that there were too many members in the syndicate, and that each was trying to make some money for himself out of the proposed transfer, hence the failure to find a purchaser or to raise the money from any other source.

A few days before the 27th March, 1924, the members of the syndicate were informed that all the proposed schemes had fallen through, and that there was no likelihood of the money being ready by the due date. There had also been some interviews with the 1st defendant who at one time did undertake to provide the money, if a report that he expected to 40 receive with regard to the condition of the land was satisfactory. The syndicate appears to have relied on the 1st defendant to find the money till the 26th March, when the 1st defendant sent them a telegram stating that he was not prepared to pay the money. On receipt of this telegram

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the syndicate, who knew that no other person was prepared to, or able to, give them the money, all went up to Galagedera to the 1st defendant's residence on the morning of the 27th March, and made every endeavour to persuade him to place the money at their disposal. The 1st defendant says that he had arranged for an advance or overdraft through Messrs. Forbes & Walker, that he had cancelled this arrangement by a telegram addressed to Messrs. Forbes & Walker, and that on the 27th of March while the parties were discussing the scheme a communication arrived from Messrs. Forbes & Walker or Messrs. Walker & Greig which showed that the telegram had been misaddressed, and had not in fact reached Messrs. 10 Forbes & Walker. He thereupon realised that the money was still available, and for this reason decided to yield to the entreaties of the syndicate and agreed to give them the money. At all events it is clear from the circumstances that the syndicate were in a desperate position, having no other possible means of raising the money, and no prospect of an extension of time for the payment. If the money was not paid on the 27th of March they would have lost all rights which had been reserved to them under the decree, and the land would have become the absolute property of the Crown, and moreover all the moneys invested by them in the purchase of the rights of their vendors would have been lost to them. In these 20 circumstances there can be no question that they would have agreed to any terms demanded by the 1st defendant "Barring (in Mr. Batuwantudawe's own words) an absolute transfer of all their rights to him". The 1st defendant on the other hand showed the greatest reluctance to lend the money, and in view of this reluctance and in view of the difficult position in which the syndicate stood could have received as favourable terms as he thought fit to demand. When the 1st defendant eventually agreed to give the money, however, it would appear that no definite terms were arranged between the parties. He accepted certain cheques amounting to Rs. 64,000 which were handed to him by the members of the 30 syndicate, and these cheques he handed over to his proctor Mr. Weerasuriya to be placed to the credit of his account at the Bank. He himself issued a cheque for Rs. 275,000 in favour of the Settlement Officer, and handed this cheque to his manager, Mr. Wright, to be taken to Colombo and paid to the Settlement Officer. 1st defendant himself states that he on that occasion insisted that the Crown Grant for the land should be in his favour, but his evidence on this point is contradicted by the evidence of Mr. Batuwantudawe and the other witnesses, who say that the 1st defendant merely asked his Proctor Mr. Weerasuriya who was also present to look after his interests. Very much however does not turn on this 40 contradiction because on the 29th of March the decree in favour of the Syndicate was assigned by them to the 1st defendant, and in the deed of assignment was inserted a clause by which the syndicate agreed that in the event of the Crown refusing to issue the Grant in favour of the 1st defendant, they would themselves transfer the land to the 1st defendant.

The cheque signed by the 1st defendant was brought to Colombo and paid to the Settlement Officer, and a request was addressed to the Settlement Officer that the Crown Grant issued in favour of the 1st defendant.

This the Crown refused to do, and on the 2nd March, 1925, the syndicate by Deed P 3 transferred the land, that was to be granted to them by the Crown, to the 1st defendant. There can be no doubt that this transfer was executed at the instance of the 1st defendant, and according to his own evidence it was so executed because he felt that in the absence of the Crown Grant in his own favour his money was not safe. There was no reason however for any apprehension on his part, because the deed of assignment provided for a transfer by the syndicate to him if the Grant was in their favour, and the 1st defendant could without difficulty have insisted on this term of the deed of assignment being carried out. However the transfer was insisted on by him, and Mr. Murugesu's evidence is that he himself, on behalf of the chetties, refused to sign the transfer unless the rights of the syndicate were made clear. He was acting on behalf of the 4th and 5th plaintiffs who had advanced a large sum of money, and he feared that their interests would be lost and they would blame him unless those interests had been duly safeguarded. He thereupon drafted the deed of agreement No. 472 (P 4) which was signed at the same time as the transfer P 3. After the execution of these two documents the 1st defendant appears to have taken full charge of the land. He imported machinery for the purpose of felling the timber on the land, and had certain timber sent to Colombo which was sold there, and he also started planting certain of the blocks with various produce. The timber and the other produce have been dealt with by him without any notice to or consent from the syndicate, and he has dealt with the land exactly as an owner would.

Now by the agreement P 4 it was provided that the 1st defendant should have absolute right to sell the land at his discretion, provided that if the sale was for a price below Rs. 100 per acre then the consent of the members of the syndicate was necessary. When the land was sold the 1st defendant was to appropriate to himself the money advanced by him with interest and a reasonable sum for his compensation, and the balance was to be paid over to the syndicate *pro rata* according to their shares. Matters remained in this condition till March, 1926, when according to Mr. Batuwantudawe the syndicate began to think that the 1st defendant was not likely to sell the land. They themselves had failed to find a purchaser, but there were certain negotiations with Mr. Adamally through his Proctor, Mr. de Witt. Mr. Batuwantudawe apparently expected that a sale could be arranged as a result of these negotiations, and he therefore wrote a letter to the 1st defendant to which P 5 is the reply. Mr. Batuwantudawe enquired what the 1st defendant wanted for his share of the profits and compensation, and his answer was that he would accept Rs. 500,000. An attempt was made to transfer the land to Mr. Adamally on payment by him of this sum, which, however, was to be brought into Court for the benefit of the 1st defendant, subject to the rights of the syndicate to dispute the amount, but those attempts failed, and Mr. Adamally did not buy the land. He appears to have dropped the negotiations on learning that an action had been filed in Court. Action was filed in fact on the 29th August, 1926, but on the 27th August an agreement was signed between the 1st defendant and the added defendant. By this

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agreement the 1st defendant gave the added defendant the option to purchase the land at Rs. 150 per acre, such option to be exercised within a period of 18 months from the date of the agreement. In their plaint the plaintiffs alleged that this agreement was fraudulent, and their position now is that there was never any genuine transactions between the 1st defendant and the added defendant.

The plaintiffs now take up the position that as a result of the circumstances, and of the transfer P 3 and the agreement P 4, the 1st defendant holds the land in trust for them and for himself, and claim that all money that he has recovered by the sale of timber from the land should be set off against the amount due to him on account of money advanced by him with interest, and a reasonable sum as profits, and that the 1st defendant should transfer the land on payment of that sum. They also allege that the agreement with the added defendant is fictitious and fraudulent, and that it should be cancelled. Between the filing of the plaint, however, and the trial the interests of all the plaintiffs, except the 3rd and 5th plaintiffs, have been conveyed to the 1st defendant, and they have withdrawn their action, with the result that it is the 3rd and 5th plaintiffs alone who have now any claim as against the 1st defendant.

The following issues were framed at the trial :—

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- (1) Was the agreement as set out in paragraph 3 of the plaint entered into between the parties therein set out ?
- (2) If so, were the terms thereof embodied in the Deeds 471 and 472 set out in paragraph 4 of the plaint ?
- (3) Even if issue 2 is answered in the affirmative are the 3rd and 5th plaintiffs entitled to claim a reconveyance of their shares as they only claim to be part owners? If not, are the 3rd and 5th plaintiffs entitled to a reconveyance of the whole property on payment of the full sum due ?
- (4) If issue 2 is answered in the affirmative does the 1st defendant hold the property in trust for the plaintiffs ?
- (5) If issue 2 is answered in the negative can the plaintiffs maintain this action in respect of either or both of the causes of action in the absence of a notarial agreement ?
- (6) Are the plaintiffs entitled under Deeds 471 and 472 to demand a reconveyance of the premises in question from the 1st defendant ?
- (7) Did the Deeds 471 and 472 create a trust in favour of the transferors in respect of the land conveyed as alleged by the plaintiffs ?
- (8) Is the action premature and can the same be maintained in view of the terms of Deeds 471 and 472 ?
- (9) Did the Deed 471 of 2nd March, 1925, convey absolute title in the property described therein to 1st defendant, or does the 1st defendant hold the said property under the said deed in trust for the plaintiffs until he is paid the amount advanced by him

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to the Crown on behalf of the plaintiffs together with reasonable interest and compensation ?

- (10) If the property is held in trust by the 1st defendant, what sum if any is due from the 3rd and 5th plaintiffs in respect of their shares of the property in question ?
- (11) Has 1st defendant failed to sell the property in terms of the agreement 472 of 2nd March, 1925 ?
- (12) If so, has he become liable to re-transfer to the 3rd and 5th plaintiffs their shares of the property in question on payment to him of whatever sum if any he is entitled to recover from them ?
- 10 (13) Even if it is held that there is no trust in favour of the plaintiffs, are the plaintiffs entitled to an accounting of all moneys received by the 1st defendant from the sale of timber on the land, or otherwise, in view of the terms of the agreement 472 ?

If the plaintiffs succeed in proving that there is a trust the question will then arise as to what sums the 1st defendant has recovered by the sale of timber and other produce from this land. Before that question can be decided accounts will have to be taken of the expenditure incurred by the 1st defendants and the moneys recovered by him. It was agreed
20 by counsel that the examination of accounts should await the decision of the other issues in the case.

The main questions which I have to decide are those arising on issues 1, 2, 6, 7 and 9. They are all concerned with the question whether 1st defendant is a trustee in respect of these lands for the plaintiffs, and particularly the 3rd and 5th plaintiffs.

With regard to the rights of the plaintiffs as between themselves, the position in which they stood to each other at the time of the execution of P 1 and the payment of the money by the 1st defendant, is clearly set out in the Deed P 2 dated the 4th April, 1924, to which all the members of the
30 syndicate were parties. That deed recites the sums of money which each of the parties had contributed, and the interests of each in the land which was to be sold to them by the Crown.

I propose at once to consider the position of the parties on the question of the trust. The plaintiffs' case is that in spite of the Deed P 3 the 1st defendant has not become the absolute owner. He did not pay all the money which was due to the Crown, and the agreement P 4 set out the terms on which the legal title was conveyed to him. Now, if the land had been bought from the Crown with money which had been found entirely by the plaintiffs, and if they had in those circumstances transferred the
40 land to the 1st defendant, who himself paid no consideration at the execution, or before the execution, of the transfer, there can be no doubt that a trust would have arisen as between the syndicate and the 1st defendant. In principle I do not think any difference would arise from the fact that the syndicate contributed only a proportion of the money when the land was bought, while the 1st defendant contributed the rest. There is nothing in law to prevent a person being at the same time trustee

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and one of the *cestui que* trust, and the 1st defendant would be in the position of trustee so far as the shares of the syndicate were concerned, while he would be *cestui que* trust so far as his own money was concerned. Mr. Koch who appeared for the 1st defendant argued first of all that, if the deed P 3 stood alone, the plaintiffs would not be entitled to call oral evidence to prove that there was a trust. His argument, was that section 92 of the Evidence Ordinance and Ordinance 7 of 1840 would prevent any oral evidence being led to contradict the terms of the transfer P 3. He admitted however that P 4 could be proved in evidence, but again he argued that P 4 alone would be considered, and no evidence would be 10 admissible which was intended to add to or vary, the terms of P 4. In other words that the plaintiffs cannot rely on any evidence other than the documents P 3 and P 4.

The authorities on the question of oral evidence in cases of this kind have been discussed at length by Bertram, C.J. in *Nanayakkara et al vs. Andris* 23 N. L. R., page 193. "English jurisprudence" he says, "on the interpretation and application of the Statute of Frauds has developed certain principles which mitigate the strict rigour of its enactments. It is open to our own Courts to apply these principles to our own corresponding Ordinance, and it can hardly be contested that it is reasonable that 20 they should do so..... It is true that there is a difference of phrase between the English enactment and our own..... I find it difficult to believe that the change of phraseology was intended to exclude, or has the effect of excluding, the application of the legal principles which have developed in England..... The classes of cases in which English jurisprudence has mitigated the rigour of the Statute may for all practical purposes be reduced to three. Two of them belong to the sphere of equity, the other to that of the common law..... It has been frequently said that Courts of Equity will not permit the Statute to be made an instrument of fraud. But taken by itself, apart from the cases in connection with 30 which it has been used, this is a dangerous and insidious maxim. It will be found cited. I venture to think with too great generality, in two cases of our own". Then after citing certain English and local authorities, "The equitable maxim does not simply mean that the Courts will disregard the Statute and admit oral evidence, in all cases where it would be unconscientious of the defendant to set up the Statute, if the plaintiff's case is true..... When this maxim is rightly used, it is always used with reference to certain definite classes of cases and to these its application should be confined".

"We must ascertain, therefore, the limits within which the equitable 40 principle is to be applied. Apart from certain infrequent cases it will be found that its application is confined to two classes of cases: (a) Cases where the defendant has obtained possession of the plaintiffs property, subject to a trust or condition, and claims to hold it free from such trust or condition; (b) cases within the equitable doctrine of part performance. of class (a) an illustration may be found in our reports, *Gould vs. Innasitamby*, 9 N. L. R. 177, where the principle is fully explained by Moncreiff, J. (See also the local case of *Rochefoucauld vs. Boustead* 1897, I. Chancery, 196,

Lindley, L.J., there said : " It is further established by a series of cases, the propriety of which cannot now be questioned, that the Statute of Frauds does not prevent the proof of a fraud, and that it is a fraud on the part of a person to whom land is conveyed as a trustee, and who knows it was so conveyed, to deny the trust and claim the land himself". In *Ranasinghe vs. Fernando*, 24 N. L. R. 170, Bertram, C.J., again referred to the same question of oral evidence in cases of this kind. " With regard to that question I have little or nothing to add to my recapitulation of the authorities to be found in my judgment in *Nanayakkara vs. Andiris*. It has been established by a chain of authorities which cannot now be disputed, both in England and in this country, that where a person has obtained possession of a property of another, subject to a trust or condition, and fraudulently claims to hold it free from such trust or condition, he cannot be allowed to claim the advantage of the Statute of Frauds. This is settled law, notwithstanding the more drastic terms of our own Ordinance. On this latter point I observe a further expression of opinion by Lord Atkinson in *Adaicappa Chetty vs. Caryppen Chetty*, 22 N. L. R. 417. I see no reason however to vary the opinion to which I have previously given expression, that the more drastic terms of our Ordinance do not prevent the application of the English equitable doctrine". Accepting this ruling of law there can be no question that in this case the plaintiffs are entitled to prove by oral evidence that the 1st defendant holds the property in trust for them. It is true that the parties among themselves entered into the deeds P 3 and P 4. It was open to the plaintiffs to prove the trust if P 3 stood alone, and P 4 had not been executed. Taking the deeds by themselves they empower the 1st defendant to control and manage the property, to fell and dispose of the timber, to use the land at his discretion, and to sell the land and to pay the plaintiffs according to their shares. The real objection of the transaction was to secure the sale of the land as early as possible, but in the meantime the management of the property and the sale of the land itself was left in the hands of the 1st defendant. In my opinion, therefore, P 3 and P 4 taken by themselves indicate a trust. 1st defendant is not an absolute owner, he has to hold the land and to sell it and pay a portion of the money to the plaintiffs in consideration of their interests in the land. But P 4 cannot be read by itself. It does not set out the interests of the plaintiffs, who however are said to have interests, nor does it set out the sum of money which the 1st defendant has provided. There is an express reference in P 4 to the Deed D 1 by which the syndicate assigned their rights in the decree to the 1st defendant. The actual shares to which the plaintiffs were entitled *inter se* are set out in Document P 2, which also sets out the amount contributed by the 1st defendant. It would at least be necessary to refer to D 1 and P 2 in order to ascertain what P 4 was intended to mean.

But following the authorities to which I have referred I hold that oral evidence is admissible to prove the exact relation of the parties, in as much as a part of the purchase money which was paid to the Crown was paid by the plaintiffs themselves. Following the same authorities I do not see any reason why P 4 should exclude oral evidence. If the law

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allows oral evidence to be led, the mere fact that a part of the terms agreed on between the parties, has been embodied in a document cannot prevent the parties, from proving other terms which were also agreed upon. Now it is clear from the oral evidence that all that the 1st defendant asked for when he agreed to provide the money was that the Crown Grant should be in his name, and that he should have full control. 1st defendant says that he insisted on this before he gave the cheque, but on this point I prefer to believe the evidence led for the plaintiffs that he merely asked Proctor Mr. Weerasuriya to protect his interests in the best way possible, and that no specific reference was made to the Crown Grant. From the 10 1st defendant's own evidence it is clear that he was perfectly willing to give back the property directly he was paid his money and a fair amount as compensation and he changed his mind after he had seen the property. The plaintiffs made several attempts to sell the land and the 1st defendant himself was aware that these attempts were being made but raised no objection, in fact he stated that Mr. Meedeniya in making arrangements in England was acting on his instructions. His letter P 5 shows that he was bound to transfer the land to a purchaser found by the plaintiffs, and he claimed Rs. 500,000 as the total compensation he was entitled to. Even when he entered into the agreement with the added defendant imme- 20 diately before this action was filed he gave notice of that agreement to the members of the syndicate. His conduct throughout shows that he recognised that he was holding the property in trust for the plaintiffs.

On the first issue I hold that the agreement as set out in the third paragraph of the plaint was entered into between the parties therein mentioned. On the second issue I hold that the principal terms of the agreement entered into between the parties were embodied in the Deeds 471 and 472. With regard to the third issue the intention of the parties was that the land should be sold and the profits divided between them. If the 1st defendant refuses or fails to sell there is no express provision in 30 the agreement, but it necessarily follows that he must convey the land if called upon by the plaintiffs on payment of the money due to him. If all the members of the syndicate had called upon him to reconvey the property he was entitled to claim the full amount due to him. But the 1st defendant has purchased the rights of all the members of the syndicate except the 3rd and 5th plaintiffs. This fact cannot in my opinion affect the rights of the 3rd and 5th plaintiffs to demand a reconveyance of their shares. I hold on the third issue that the 3rd and 5th plaintiffs are entitled to a reconveyance of their shares although they are part owners. Even if my finding on this part of the issue is wrong there can be no question 40 that they would be at least entitled to a reconveyance of the whole property on payment of the full sum due to the 1st defendant. On the fourth issue I hold that the 1st defendant now holds the share of the 3rd and 5th plaintiffs in trust for them, subject of course to the payment of a proportion of the money which is due to him. With regard to the fifth issue I have already referred to the authorities and I do not think a notarial agreement was necessary. I therefore answer this issue in the affirmative. On the sixth issue I hold that even reading the Deeds 471

and 472 alone, the plaintiffs are entitled to ask for a reconveyance although P 4 itself does not expressly provide for a reconveyance, but as I have already held the plaintiffs are not limited to these two Deeds. On the seventh issue I hold that the Deeds 471 and 472 did create a trust, but here again the terms of that trust can be proved by oral evidence in addition to such terms as are set out in those deeds. With regard to the eighth issue the position of the plaintiffs now is that the demand made by the 1st defendant in P 5 was unreasonable, but at the date the action was filed only 13 months had elapsed from the date of the agreement P 4, and
 10 in case of a large extent of land like this the period was perhaps not sufficiently long to expect a purchaser to be found within that period. At the same time the 1st defendant's evidence with regard to efforts made by him to sell the land was not satisfactory. I prefer to believe that Mr. Meedeniya was acting on behalf of the syndicate when he attempted to sell the land in England. The efforts made by Mr. Batuwantudawe and others to sell the land to Mr. Adamally appear to have been defeated, partly at any rate, by the manner in which the 1st defendant took action. He represented that he alone had the right to sell, and that all arrange-
 20 ments should be made through him, thus making it difficult for the syndi- cate to bring matters to a head. In view of his general attitude I think the plaintiffs were justified in coming to the conclusion that the 1st defend- ant was unwilling to sell, and this conclusion seems justified by the fact that he was dealing with a large number of the syndicate individually, and by the offer to purchase which was contained in P 5 itself. In view of all these circumstances I do not think the plaintiffs were premature in bring- ing the action. I answer the eighth issue in the negative and hold that the action can be maintained. On the ninth issue I hold that the 1st defendant holds the land in trust for the plaintiffs. On the eleventh issue I hold that the 1st defendant has failed to sell the property in terms of
 30 the agreement. On this point it is significant that no evidence was led with regard to the option that was given to the added defendant to pur- chase the property within 18 months. It is curious that this agreement should have been entered into just two days before the plaint was actually filed in Court, at a time when the 1st defendant must have been aware that the plaintiffs intended to file action. I therefore hold that 1st defend- ant failed to sell the property, and that he became liable to retransfer to the 3rd and 5th plaintiffs their shares. With regard to the tenth issue and the twelfth issue an accounting is necessary and it was agreed that accounts should be filed before I decide the issues. I accordingly order
 40 the 1st defendant to file an account showing the expenses incurred by him in the management of the property and all moneys realised by him by the sale of timber or other produce of the land. This account will be filed within one month from the date of this order, with notice to the 3rd and 5th plaintiffs who will be entitled to falsify or surcharge those accounts. The thirteenth issue does not arise in view of my finding that there is a trust.

The 1st defendant will pay the 3rd and 5th plaintiffs their costs of these proceedings.

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With regard to the added defendant I indicated to his counsel that the question of his costs would be dealt with at the end of these proceedings. It was necessary that the plaintiff should join him in view of the option that had been given to him by the 1st defendant. So far as his costs are concerned up to the 31st of July, 1928, those costs will be paid by the 1st defendant. On the 31st July, 1928, Mr. Garvin on his behalf moved that he be discharged from the action but objection was taken on behalf of the plaintiffs. His costs of the 31st July, 1928, will be paid by the plaintiffs. All costs incurred after that date will be borne by the added defendant himself.

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Mr. Bartholomeusz states that his objection was to the application that the added defendant be discharged from the action with costs, and that the Judge before whom the matter came up thought he could not decide that question of costs at that stage. The record itself is not clear on this point and I do not think any advantage can be gained by referring the matter to Mr. de Kretser.

Sgd. V. M. FERNANDO,
District Judge.
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Judgment of the Supreme Court.

S. C. No. 174.

District Court Colombo No. 20662.

Present : FISHER, C.J. and AKBAR, J.

Argued on : 24th, 25th & 26th February, 1930.

Counsel : H. V. PERERA, with FERDINANDS for 1st Defendant-Appellant.

H. E. GARVIN for Added Defendant-Respondent.

HAYLEY, K.C., with ZOYSA, K.C., and N. E. WEERA-SOORIYA for substituted Plaintiff-Respondent.

FISHER, C.J.

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In this case the original plaintiffs sued the defendant, the present appellant, claiming that he was under liability to them by reason of a breach of contract or alternatively as a trustee. The subject-matter of the action, a tract of land 14,000 acres in extent was valued by the plaintiffs in the plaint at Rs. 1,852,522. The interest of the plaintiffs is now vested in the 1st respondent to the appeal. The 2nd respondent was made a defendant in the action by the plaintiffs. He is only concerned in this appeal in respect of an order for costs.

The history of this case is as follows :—By an agreement with the Crown which is embodied in a decree dated the 28th of March, 1923, certain persons amongst whom were the original plaintiffs in the action acquired a right to have the lands in question conveyed to them by the Crown “ provided that a sum of Rs. 275,000 is deposited with the Settlement Officer within 12 months of this date ”. On the 27th of March, 1924, the persons entitled to exercise the right of purchase found themselves unable to pay the purchase money. They therefore went in a body to the appellant, who prior to that date had expressed himself as unwilling to advance them any money for the purpose of effecting the purchase, and made a final effort to get his assistance. The situation was desperate and they put themselves entirely in the hands of the appellant. In the result their efforts were successful, they handed over to the appellant the sum of Rs. 64,000 which they had raised amongst themselves, the appellant gave them a cheque for Rs. 275,000 and the purchase money was paid into the Treasury within a few minutes of the expiration of the time within which it had to be paid. The benefit of the decree was assigned to the appellant on the 29th of March, 1924, and the assignors covenanted “ that in the event of the Crown refusing to issue a Crown Grant in favour of the said A. J. Vander Poorten and issuing a Crown Grant in their favour the assignors will immediately thereafter execute a conveyance of the said land in favour of the said A. J. Vander Poorten ”. The Crown declined to issue a Crown Grant in favour of the appellant and on the 2nd of March, 1925, two documents (P 3 and P 4) which for the purpose of these proceedings have been treated as inseparable were executed. By P 3 the lands in question were transferred to the appellant and by P 4 the conditions upon which the property had been transferred to him were set out. The appellant entered into possession of the property and spent considerable sums on its development. Meanwhile those who had conveyed the property to him executed a Deed (P 2) defining their various interests. To this document the appellant was not a party. There were various dealings by the transferring parties with their interests, and some efforts were made on their behalf to get a purchaser for the property. The appellant, too, by a document dated the 27th day of July, 1926, gave an option exercisable within 18 months, to purchase the property to the 2nd respondent to the appeal. Certain correspondence passed between the parties and on the 29th July, 1926, the plaintiffs brought the present action. The plaint sought to fix the defendants with liability “ for having failed to sell or arrange the sale of the said premises and the plaintiffs being ready and willing to repay to the 1st defendant the said sum of Rs. 205,840 together with reasonable compensation and profit and moneys expended as aforesaid the plaintiffs have called upon the 1st defendant to reconvey the said property to the parties described in the said agreements 471 and 472 (P 3 and P 4) but the 1st defendant has refused so to do unless he receives in addition to the said sum of Rs. 205,840 a sum of Rs. 294,160 and has failed to render any account of the moneys expended by him as aforesaid ”. (See paragraph 5 of plaint). The plaintiffs alternatively claimed that the appellant was a trustee for them. They said

that (paragraph 12) “ The property is now reasonably worth Rs. 150 per acre” and (paragraph 13) that the appellant “fraudulently and in breach of trust aforesaid is attempting to effect a fictitious sale to a nominee of his at a price less than the market price with the object of securing the said property for himself and is further preventing a sale at a better price by the plaintiffs”. The appellant in his answer said that he had duly performed and is willing to perform the terms of the agreement set out and that no cause of action has accrued to the plaintiffs against him. In conclusion he alleged that no cause of action could arise against him until he sold the said lands and that the present action was therefore premature 10

The learned Judge of the District Court gave judgment in favour of the plaintiffs. He held *inter alia* that on payment of the money due to the appellant the 3rd and 5th plaintiffs were entitled to demand a reconveyance of the property ; that the appellant held the property in trust for the plaintiffs ; that the appellant had failed to sell the property in terms of the agreement ; and that the action was not premature, and he ordered the appellant to file an account.

The present 1st respondent to the appeal is the legal personal representative of Somasunderam Chetty deceased, who sued as 3rd and 5th plaintiff in two capacities. 20

The question for our decision is with regard to the effect of P 4. That document after reciting *inter alia* that the appellant has “ provided funds and assisted the parties of the second part to deposit with the Settlement Officer the purchase money for the conveyance to them by the Crown of the lands ” in question and that “ the parties of the second and third parts have required the party of the first part to enter into these presents and declare their interests in the said premises ” proceeded as follows :— “ Now Know Ye and these presents witness that the party of the first part shall hold and stand possessed of the said land as absolute owner and with full power and authority to manage and control the same, 30 to fell, remove and dispose of the timber therein and put the said lands to such use as he shall think fit in his absolute discretion, and to sell the said lands for the best available price with or without the timber therein such price to be in his absolute discretion provided that if the price is less than Rs. 100 per acre he shall obtain the approval of the parties of the second part for such sale, and to apply all moneys realised by him in respect of the sale of such timber and of the said lands or any portion thereof in payment of such sums as shall be due and payable to him for moneys advanced to the Crown for the said purchase from the Crown and moneys expended on the management control and working of the said 40 lands as aforesaid and of such compensation or profits for himself as he shall think reasonable and equitable in his own discretion and shall pay over the balance *pro rata* according to their respective interests amongst the said parties of the second and third parts or their successors in title and such other persons or person and shall have a legal claim to or interest in the said lands provided however that it shall not be obligatory on any purchaser from the party of the first part, to see to the application of the

purchase money by the said party of the first part in manner herein provided and receipt by him shall be full and complete discharge to such purchaser from the payment of such purchase money ”.

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This Document was notarially executed and was stamped with a Rs. 10 stamp.

Evidence of subsequent acts and of other documents subsequently executed was rendered on behalf of the plaintiffs at the trial in order to show the relationship of the parties and the interest of the plaintiffs in the land after the transfer. For the appellant it was contended that this 10 evidence was inadmissible and that P 4 alone can be looked at for the purposes of ascertaining the rights of the parties.

In my opinion the latter contention is correct and I do not think that the judgment accords with the situation created by P 4. So far as the questions arising in this case are concerned I think P 4 is self-explanatory and we cannot have resort to matters which took place after it was executed for the purpose of determining the rights of the parties. The document itself and the evidence of the circumstances incidental to its execution clearly indicate that P 4 was intended to definitely set out the rights of the parties. In my opinion the relationship created by that document is 20 not that of trustee and *cestui que* trust but is purely contractual. Nor do I think it is correct to regard the land as being a security for a debt. By P 3 the transferors parted with all their interests in the land itself and P 4 contains no agreement by the appellant to reconvey. P 4 undoubtedly put the appellant in a very predominating position. It was almost as if he had said : “ Transfer the property to me and trust to my generosity ”. The appellant, however, has not taken up that position. He admits that he is under a contractual obligation to the 1st respondent, and I think the only question is whether at the time the action was brought he had committed a breach of contract. By P 4 he is obliged to sell at some time, 30 but as regards price his discretion is unfettered provided he sells at not less than Rs. 100 an acre. It is, of course, quite as much to his interests as to that of the respondent to get a good price for the property, but inasmuch as the matter of price is entirely within his discretion in the absence of proof of anything amounting to fraud the 1st respondent does not seem to have any say in the matter. The appellant is entitled to say “ This is my property, to be sold at any price I think reasonable provided it is not less than Rs. 100 an acre ”. The agreement P 4 is dated the 2nd of March, 1925, and the action was brought on the 29th of July, 1926. Can it be said that it is unreasonable not to have sold a property of this 40 character within a period of a little over 16 months. There can be no doubt that the appellant has endeavoured to sell the property. A witness for the plaintiff said “ I believe he has been trying to sell the property ”. A witness was called by the plaintiff who deposed that he was in the process of considering the desirability of buying the property but before he could do anything “ litigation started and there the matter ended. ”

In my opinion no failure to sell has been proved against the appellant which would constitute a breach of P 4, and he had therefore not been

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guilty of a breach of contract at the time the action was brought. Inasmuch, however, as he admits in his answer that he is under some contractual obligation to the respondent it is to be hoped that the parties will see their way to elucidate the question of the exact nature and extent of that obligation by negotiation.

The decree will be set aside and judgment will be entered dismissing the action with costs, as against both the defendants. The respondent will pay the 2nd defendant's costs in the Court below up to and including the 31st July, 1928, and also the costs of this appeal.

Colombo, March 10, 1930.

Sgd. STANLEY FISHER, 10
Chief Justice.

S. C. No. 174 (Inty.).

D. C. Colombo No. 20662.

Present : FISHER, C.J. and AKBAR, J.

Argued on : 24th, 25th and 26th February, 1930.

Counsel : H. V. PERERA, with FERDINANDS for 1st Defendant-Appellant

F A. HAYLEY, K.C., with DE ZOYSA, K.C., and N. E. WEERASOORIYA for substituted Plaintiff-Respondent.

H. E. GARVIN for Added Defendant.

AKBAR, J.

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This is an appeal from the order of the District Judge holding that the 1st defendant was a trustee in respect of the property which is the subject-matter of this action and ordering the 1st defendant to file an account in respect of it within a month of the date of the decree and further ordering the 1st defendant on receipt of the money due to him on the accounting, to re-convey to the substituted plaintiff the shares of the 3rd and 5th plaintiffs in the property. To understand the point arising in this appeal it is necessary to state that by decree entered in a case under the Waste Lands Ordinance No. 3656 D. C. Badulla, the Crown agreed to sell to the plaintiffs in that case a large tract of Crown land known as 30 Thanketiya at the rate of Rs. 20 per acre, provided the sum of Rs. 275,000 was deposited with the Settlement Officer within 12 months of the date of the decree, namely 28th March, 1923. The interests of the plaintiffs in that case are represented by the plaintiffs and 2nd to the 7th defendants in this case to a large extent and may for the purpose of this appeal be taken as identical. After various efforts made by the plaintiffs and the

2nd to the 7th defendants (hereinafter referred to as the plaintiffs) to raise the sum, they managed to secure a cheque for the amount from the 1st defendant on the very last day the money was due, namely the 27th of March, 1924, the plaintiffs providing Mr. Vander Poorten with cheques amounting to Rs. 64,000. The evidence of the 1st plaintiff in this case, whose interest has since been bought by the 1st defendant and who has withdrawn his claim in this case, shows that the 1st defendant was at first not willing to lend the money and that in fact it was only by an accident that he consented to give the sum due and that the plaintiffs were in very
 10 desperate straits when they pleaded with the 1st defendant for the loan of the money. The material part of his evidence on this point is as follows :—“ Before Mr. Vander Poorten handed us that cheque we threw ourselves on Mr. Vander Poorten’s mercy again and he could have dictated and taken any terms he wanted at that time. We were prepared to accept any terms bar giving him the whole property. The great point was that we should have lost all that we had in the business unless we consented. We would have lost our property and money as well. No terms were mentioned on that occasion, except that he said that he would come to our rescue and help us and that we must do our best and try to realise
 20 this money as soon as possible. He said that he is not doing this for any personal benefit but that he sees our plight and that he would not let the Government deprive us of this land. He asked Mr. Weerasuriya to look after his interests.” This evidence clearly shows that had it not been for Mr. Vander Poorten coming to the assistance of the plaintiffs the latter would have lost the whole land and the sums that they had already spent in respect of it namely nearly Rs. 200,000. Then come two important documents executed on the same day, 2nd March, 1925, namely the two documents numbered 471 and 472 and marked P 3 and P 4. By P 3 the plaintiffs conveyed to the 1st defendant their right title and interest in the
 30 land, which is the subject-matter of this action. The other document is P 4 executed immediately after P 3 and is signed by the 1st defendant wherein it is recited that the 1st defendant had provided funds and assistance to the plaintiff to deposit the purchase money for the conveyance to the plaintiffs by the Crown of the land above-mentioned and that P 3 had been executed on the same day, and then the document proceeds as follows :—“ And whereas the parties of the 2nd and 3rd parts have required the party of the first part to enter into these presents and to declare their interests in the said premises.

“ Now Know ye and these presents witness that the party of the first
 40 part shall hold and stand possessed of the said land as absolute owner and with full power and authority to manage and control the same to fell, remove and dispose of the timber therein and put the said lands to such use as he shall think fit in his absolute discretion and to sell the said land for the best available price with or without the timber therein such price to be in his absolute discretion provided that if the price is less than Rs. 100 per acre he shall obtain the approval of the parties of the second part for such sale and to apply all monies realised by him in respect of

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the sale of such timber and of the said lands or any portion thereof in payment of such sums as shall be due and payable to him for moneys advanced to the Crown for the said purchase from the Crown and moneys expended on the management, control and working of the said lands as aforesaid and of such compensation or profits for himself as he shall think reasonable and equitable in his own discretion and shall pay over the balance *pro rata* according to their respective interests amongst the said parties of the second and third parts of their successors in title and such other persons or person as shall have a legal claim to or interest in the said lands provided however that it shall not be obligatory on any purchaser from the party of the first part to see to the application of the purchase money by the said party of the first part in manner herein provided and receipt by him shall be full and complete discharge to such purchaser for the payment of such purchase money.

In witness whereof..... ”

The 1st plaintiff's evidence with regard to this Document P 4 is as follows :—“ Mr. Weerasuriya was acting on behalf of Mr. Vander Poorten with regard to those further arrangements. 471 and 472 were executed before the same notary on the same day. All parties consented to the terms of the deeds before they were executed. The terms agreed to by the parties were embodied in the deed. The Deed 471, P 3 purported to be a deed of transfer. Deed 472 was executed more in the interests of the syndicate. The Chetties and others wanted it made clear that they were not going to give an out and out conveyance, and therefore the agreement was signed. The Chetties wanted some assurance. They wanted the conditions limiting the full ownership put down in the Deed 472. Mr. Vander Poorten said he did not mind that being done. There was complete agreement between the two parties regarding these two documents. According to the terms of the agreement it was agreed that Mr. Vander Poorten should not sell the property under Rs. 100. an acre unless he got the permission of the syndicate. That is because we realised that Rs. 100 was about the lowest possible figure that could be put on the property at that time. The market value of the property at that time was about Rs. 150 an acre. We expected Mr. Vander Poorten to try and get at least Rs. 150 because the more he got the more we and he would have been benefitted. If he got more we would have given him something more. I believe he has been trying to sell the property. I know that even Mr. Meedeniya who was in England at the time was trying to sell the property there ”.

The 2nd plaintiff's evidence on the same subject is as follows :—“ I was asked to sign an absolute transfer, that is the Deed No. 471 but I objected strongly saying there was no meaning in signing a transfer a second time. I said we had assigned the decree to secure Mr. Vander Poorten's interests, and that if we signed another transfer it will argue against us. Then there was some talk about the Crown Grant and I said

let there be an agreement to prove that it is not an absolute transfer that is being given and then I consented to sign the transfer. Therefore the Deed 472 was drawn up and both documents were signed at the same time. I was the only one who insisted that there should be an additional document and they all agreed.”

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He says further on as follows :—“ It was I who wanted a contemporaneous agreement and he asked me to draft, and I drafted the Deed 472. I drafted it in Mr. Weerasuriya’s office. In doing so I was acting on behalf of myself and the others, because I thought they were erring.
10 The terms and conditions which are in 472 were made by all the parties and it was read and explained to them. Documents 471 and 472 were one document and we thought we hit upon the main features of the contract between the parties.”

It is urged for the respondents that the true intention of the parties as evidenced by the surrounding circumstances, by the conduct of the 1st defendant, and even by the very terms of P 4, was to create a trust over the property, whereby the 1st defendant was given the land as security for his loan, but he was to sell the land, and from the proceeds after recouping himself for the loan and other expenses, the balance was to be
20 distributed amongst the plaintiffs, in the shares set forth in the Document P 2 (to which, it may be here mentioned the 1st defendant was not a party). The respondents’ counsel then went on to urge that the 1st defendant had committed a breach of this trust in the manner set forth in paragraphs 5 and 13 of the plaint, and that therefore the respondents as *cestuis que trustent* were entitled under Section 58 of 9 of 1917 to ask for a re-conveyance of their shares. The first point that has to be decided in this case is whether there was a trust as alleged or whether the terms of the agreement are confined to the Document P 4. On the question of conduct reference was invited to Documents P 6 and P 7 under which the
30 1st defendant bought the interests of the 1st plaintiff and the 3rd defendant in the land after this action was started. I do not see why the 1st defendant’s effort to put a stop to the activities of some of his more powerful antagonists, who were trying to involve him in costly litigation should be construed as proving the truth of the case of his other antagonists (see *Vissanji Sons & Bharoocha*¹). Then reference was invited to the Documents P 5 and P 11, and the use of the word “ trustee ” in a letter sent to the 1st defendant by some of the plaintiffs. I fail to see how the use of the word “ trustee ” in this letter can be adduced as evidence of conduct on the part of the 1st defendant showing that the transaction was in effect
40 a trust. Lastly as shown in P 12 an action was brought by the 1st defendant and some of the plaintiffs in respect of the 1,000 acres expressly excluded in P 3 and P 4. I am unable to appreciate how 1st defendant’s conduct with regard to one land can be construed as showing the true nature of the transaction relating to another land.

1. I. L. R. 36 Bombay, 387.

It is true that the Document P 4 bears on the face of it certain expressions which limit the rights of full ownership as evidenced by P 3. But when two such formal documents as P 3 and P 4 are drawn and executed at the same time one after the other, and especially when P 4 was expressly drafted to conserve the rights of the syndicate, one would have thought that P 4 was exhaustive on the subject. In fact the last recital in P 4 says expressly that “ the parties of the second and third parts have requested the party of the first part to enter into these presents and to declare their interests in the premises ”. But no, the argument is that the real transaction is something more than the explicit promise contained 10 in P 4 to be performed by the first defendant. I do not think that the respondent is entitled to go behind P 4 which has been stamped as an ordinary deed and not as a trust and to prove a trust by oral evidence of conduct and circumstances, contradicting in some respects the plain terms of P 4. P 4 declares that 1st defendant is in possession as absolute owner and that he can fell remove and sell the timber in any manner he likes and that he can sell the land at any price he likes, provided that if he proposes to sell the land at less than Rs. 100 per acre he is to obtain the approval of the parties of the second part. And *after such sale*, 2nd defendant is to apply all monies realised by the sale of timber and of the land in payment 20 of all monies due to him on the loan and as the costs of the management and control of the land ; and 2nd defendant is further enjoined to pay himself “ such compensation or profits for himself as he shall think reasonable and equitable in his own discretion ” and after all this has been done, the balance is to be distributed amongst the rest. This document makes it clear that the plaintiffs had no right to ask for an accounting till a sale had taken place. To ask therefore for an accounting before a sale had taken place on the footing of a trust and to ask that the property should be re-conveyed to the plaintiffs will amount to a variation of the terms of the Document P 4. This I think the plaintiffs are not entitled to ask 30 in view of Section 92 of the Evidence Ordinance (*Balkisten Das vs. Legge*², *Balkisten Das vs. Narain Sahu*³ and *A. Rama Raju vs. Sabha Raju*⁴).

Even supposing there was a trust as alleged what is the breach of trust or the cause of action alleged ? They are said to be indicated in paragraphs 5 and 13 of the plaint. The alleged defaults on the part of the 1st defendant are (a) that he failed to sell or arrange a sale, (b) that the plaintiffs were ready and willing to repay the sum of Rs. 205,840 loaned and the other sums due and had called on the 1st defendant to re-convey the property and that the 1st defendant had refused to comply unless he received a further sum of Rs. 294,160, (c) that 1st defendant had 40 failed to render an account, (d) that 1st defendant is attempting fraudulently to effect a fictitious sale.

2. I. L. R. 22 Allahabad, 149.

3. I. L. R. 30 Calcutta, 738.

4. I. L. R. 25 Madras, 7

On the question whether Mr. Vander Poorten has failed to arrange a sale, the first fact that strikes one is that the land in question is over 14,000 acres in extent and is a dense forest in an inaccessible and malarious place far from the haunts of men and is valued at Rs. 1,852,560. It is not a property for which a purchaser can readily be found, the plaintiffs themselves having failed to find a purchaser for one year from the date of the decree till 1st defendant came to their rescue. Mr. Vander Poorten has given evidence to prove that he made every endeavour to sell the property and that he failed to get a purchaser. This evidence is 10 corroborated by the 1st plaintiff. He then entered into an agreement D 2 dated 26th July, 1926—just 3 days before this action was filed—with the added defendant by which the latter was given an option to purchase the property at Rs. 150 per acre. As one would expect owing to this precipitous action the option has expired and the proposed sale has fallen through. I cannot see how it can be stated that the 1st defendant has failed to sell this property; the date of the agreement is 2nd March, 1925, the action was filed in July, 1926, and no time limit was fixed for the sale of the property. As regards the plaintiffs' allegation that they were willing to pay the sums due to the 1st defendant, the truth of this 20 assertion depends on the evidence of Mr. Adamally who, the plaintiffs say, was the purchaser who was willing to buy this property. On this point Mr. Adamally's own evidence is emphatic. Far from being willing, anxious and ready to buy the property his evidence was as follows:—"I heard of the land Thanketiya. Certain proposals were made to me by my Proctor Mr. de Witt to buy the land. I said I would investigate the matter. I know that a certain sum of money had to be paid to Mr. Vander Poorten before the land could be purchased. I did not ask my Proctor to find out the amount that had to be paid because I was not interested in the amount Mr. Vander Poorten had to get. I was not prepared to pay anything. I 30 was prepared to investigate the matter and see whether the land was worth. I mentioned the matter to Mr. J. W. Oldfield, and we intended sending a man to report on the land. Before we could do anything litigation started and there the matter ended. I did not say that Mr. Vander Poorten was trying to prevent my buying the land. I cannot say that he brought a case to prevent my buying it. I cannot say if I asked any of the owners to find out what Mr. Vander Poorten wanted. They mentioned the amount they wanted for the land Rs. 120 an acre they said. It was on that basis that I spoke to Mr. Oldfield. Before we could send a man to inspect the place litigation started and then I was told that 40 nothing can be done. I was not prepared to bring any money into Court at any time. I could not do anything before I found out what the property was worth. I know Mr. Vander Poorten I would not say he is a friend of mine. He discussed this matter with me. On the last date when I came to give evidence he came and spoke to me. About a month or two before the action started they came and asked me to buy it. I do not deal in timber lands ordinarily. I would not touch this land until I get a report on it. Mr. Oldfield is a very well-known planter. He is the Director of Messrs. Lee, Hedges & Co. Until I get a report from a responsible person

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I am not prepared to make any offers or pay any money. The whole thing was in the air and nothing definite ”.

In these circumstances it is only a vivid and over-sanguine imagination that can construe Mr. Adamally's evidence as that of a willing and anxious purchaser, ready to buy the property whose anxiety was damped by the intrigue and impossible conduct of the 1st defendant. It is argued on this evidence of Mr. Adamally that the plaintiffs wrote letter P 11 to the 1st defendant, and the latter's reply P 5 is set forth before us as indicating 1st defendant's unwillingness to account and as showing that his demand for Rs. 500,000 was unconscionable. As a matter of fact the 1st defendant has filed his timber account (see D 3) and his claim to be repaid Rs. 528,177.23 in respect of the loan, and his working expenses and interest cannot be construed as unconscionable in view of the fact that by P 4, the 1st defendant was given a free hand to charge any sum as "compensation or profits for himself as he shall think reasonable and equitable in his own discretion". I cannot conceive how a casual letter like P 5 can be interpreted as a refusal to account and as indicating an inequitable and excessive demand in view of the fact that the actual sum due to him is over Rs. 500,000 and is calculated on a basis which appears to be reasonable in all the circumstances.

20

It appears to me that the 1st defendant was right when he pleaded that no rights could accrue to the plaintiffs till the property had been sold and that this action is premature. In my opinion there was no such trust as is contended for by the respondents. How uncertain the respondents were as to the exact terms of this alleged trust is proved by the contrast in the trust alleged in the plaint and the trust put forward by counsel at the hearing of this appeal. In paragraphs 5 and 10 of the plaint it is alleged that the trust was to re-convey the property to the plaintiffs on payment of Rs. 205,840 and 1st defendant's working expenses and reasonable compensation and profits. If this is the trust alleged, it will not only require a notarial document for its validity (see *Adicappa Chetty vs. Caruppen Chetty*⁵ and *Aresecularatne vs. Perera*⁶), but it will be in direct contradiction of the plain terms of P 4. It is to meet this difficulty I think that respondents' counsel was obliged to argue that there was a failure of the trust in that 1st defendant refused to account and that he was attempting to commit a fraud as set out in paragraph 13 of the plaint. On these two allegations it was argued that the plaintiffs as *cestuoiis que trustent* were entitled to claim a re-conveyance in terms of Section 58 of the Trust Ordinance No. 9 of 1917. As I have explained the evidence shows that there is no truth in the allegation that the plaintiffs were prepared to pay the amount due to the 1st defendant. They have not offered ever to pay any sum nor have they brought any money into Court. What they are trying to do is to ask for an accounting before such accounting is due in law. Such an accounting is going to lead to nothing, except

5. (1921) 22 N. L. R. 417.

6. (1926) 28 N. L. R. 1.

perhaps, to worry the 1st defendant and to force him to come to terms with the plaintiffs—a manœuvre which seems to have succeeded so far as some of them are concerned. I would hold that there was no trust and that the terms of the agreement are confined to P 4. I would hold further that no cause of action has accrued to the plaintiffs, that the action is premature and that the plaintiffs' action should be dismissed with costs in both Courts. They should further pay the costs in both Courts of the added-defendant.

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—continued.

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Sgd. M. T. AKBAR,
Puisne Justice.

No. 6.

Decree and Judgment of the Privy Council.

AT THE COURT AT BUCKINGHAM PALACE.

The 15th day of December, 1932.

Present :

THE KING'S MOST EXCELLENT MAJESTY.

LORD PRESIDENT

MAJOR TRYON

LORD COLEBROOKE

MR. BENNETT

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Whereas there was this day read at the Board a Report from the
20 Judicial Committee of the Privy Council dated the 24th day of November,
1932, in the words following, viz. :—

“ Whereas by virtue of His late Majesty King Edward the Seventh's
Order in Council of the 18th day of October, 1909, there was referred
unto this Committee the matter of an appeal from the Supreme Court of
the Island of Ceylon between Ana Lana Saminathan Chetty (substituted
in place of the third and fifth plaintiffs) Appellant and Antoine Joseph
Vander Poorten Respondent (Privy Council Appeal No. 117 of 1930) and
likewise a humble petition of the appellant setting forth that by a Plaint
filed in the District Court of Colombo on the 29th July, 1926, six Plaintiffs
30 (whereof the third and fifth plaintiffs are the same person in two capacities
who subsequently died and is now represented by the Appellant and the
other four Plaintiffs subsequently transferred their interests to the re-
spondent) alleged that the respondent was contractually or alternatively
as a trustee bound to re-convey certain property to a syndicate consisting
of the six plaintiffs and of six persons joined as defendants upon the
respondent receiving repayment of a certain loan and of reasonable com-
pensation therefor and of his net expenditure upon the said property ;

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that the plaintiffs accordingly claimed a declaration as to the amount repayable to the respondent in respect of the loan and in respect of reasonable compensation therefor and on account of the net expenditure of the respondent upon the property and an Order for re-conveyance to the Syndicate by the respondent of the property upon repayment of the amount declared due to him and they also claimed other consequential relief; that by his answer the respondent alleged that the property has been conveyed to him absolutely and denied that he was liable either contractually or as a trustee to reconvey the same to the Syndicate or to account to them for his net expenditure upon the property and he further alleged that the action was premature: that on the 19th July, 1929, the District Judge made a Decree in favour of the Plaintiffs: that the respondent appealed to the Supreme Court which Court on the 12th March, 1930, made a decree setting aside the Decree of the District Judge and dismissing the plaintiff's action: that the appellant obtained leave to appeal to Your Majesty in Council: and humbly praying Your Majesty in Council to take this appeal into consideration and to order that the Decree of the Supreme Court dated the 12th March, 1930, be reversed, altered or varied or for further or other relief in the premises:

“The Lords of the Committee in obedience to His late Majesty's said Order in Council have taken the appeal and humble petition into consideration and having heard Counsel on behalf of the parties on both sides Their Lordships do this day agree humbly to report to Your Majesty as their opinion (1) that this appeal ought to be allowed; (2) that the Decree of the Supreme Court of the Island of Ceylon dated the 12th day of March, 1930, ought to be set aside; (3) that the Decree of the District Court of Colombo dated the 19th day of July, 1929, ought to be set aside except so far as the costs of the added defendant G. I. E. Fombertaux were ordered to be paid by the plaintiffs whom the appellant represents which direction ought to stand; (4) that the appeal ought to be remitted to the Supreme Court of the Island of Ceylon in order that a Decree should be framed providing for the following matters:—(a) A declaration that upon the true construction of Deeds Nos. 471 and 472 and in the events which have happened the appellant is entitled to redeem upon the terms hereinafter appearing the shares of the deceased person whom he represents in the property conveyed by Deed No. 471; (b) a direction for the taking of the following enquiry and accounts (i.) an enquiry as to the amount of the shares in the property in question of the person whom the appellant represents; (ii.) an account of what is due to the respondent for principal monies advanced to provide the deposit under the Decree of the 28th day of March, 1923, and for monies properly expended by him in the management and control of the property together with interest at such rate as the Court shall deem reasonable upon the monies advanced or expended from the respective dates of such advance or expenditure to the date of Decree; (iii.) an account of rents and profits (including proceeds of sale of timber and other produce) of the property received by the respondent or by any other person or persons by the order or for the use of the re-

spondent or which without the wilful default of the respondent might have been so received with interest at such rate as aforesaid upon such and profits from the respective dates of receipt to the date of Decree, and (iv.) an account of the costs payable to the appellant by the respondent under their Lordships' report as to payment of costs hereinafter contained and remaining unpaid ; (c) a direction that the amounts certified under account (iii.) ought to be deducted from the amount certified under account (ii.) and that upon payment by the appellant to the respondent of the proportionate part of the balance so found corresponding with the shares 10 which shall be certified under enquiry (i.) to be the shares in the property of the person whom the appellant represents less any costs payable to the appellant under account (iv.) remaining unpaid the respondent shall re-convey to the appellant the shares in the property of such person ; and (d) such other directions as the Court may deem necessary or appropriate for working out the Decree ; (5) that the respondent ought to pay the costs of the person whom the appellant represents and of the appellant of the action up to the Decree of the District Court of Colombo dated the 19th day of July, 1929, and of the appeal before the Supreme Court of Ceylon his costs of this appeal incurred in the said Supreme Court and 20 the sum of £495.4s.3d. for his costs thereof incurred in England ; and (6) that any subsequent costs in this action in working out the Decree or otherwise ought to remain to be dealt with in due course by the Court in Ceylon having seisin of the matter ”.

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His Majesty having taken the said Report into consideration was pleased by and with the advice of His Privy Council to approve thereof and to order as it is hereby ordered that the same be punctually observed obeyed and carried into execution.

Whereof the Governor or Officer Administering the Government of the Island of Ceylon and its Dependencies for the time being and all other 30 persons whom it may concern are to take notice and govern themselves accordingly.

Sgd. M. P. A. HANKEY.

Confidential.

Privy Council Appeal No. 117 of 1930.

ANA LANA SAMINATHAN CHETTY.....*Appellant..*

vs.

ANTOINE JOSEPH VANDER POORTEN.....*Respondent.*

FROM THE SUPREME COURT OF THE ISLAND OF CEYLON.

**Judgment of the Lords of the Judicial Committee of the
Privy Council, delivered the 23rd November, 1932.**

Present at the hearing :

LORD ATKIN, LORD TOMLIN AND LORD MACMILLAN.

(Delivered by LORD TOMLIN)

In this case the appellant appeals to His Majesty in Council from a Decree of the Supreme Court of the Island of Ceylon dated the 12th March, 1930, whereby a decree of the District Court of Colombo in favour of the appellant, dated the 19th July, 1929, was set aside and the appellant's action was dismissed with costs. 10

The relevant facts are set out in the succeeding narrative.

In the year 1923 an action as to the title of an estate in Ceylon, consisting of about 14,000 acres of forest land, was in progress between the Crown and certain persons who and whose successors in title will be hereafter referred to collectively as a syndicate. The appellant is the representative of two persons now deceased, members, one original and the other derivative, of the Syndicate.

The Syndicate had expended sums to the amount of Rs. 200,000 in acquiring the estate from those whom they believed to be the owners of it. After they had done so the Crown asserted title to it, and the action 20 in question resulted.

On the 28th March, 1923, a decree was made in the action between the Crown and the Syndicate whereby it was declared that the estate was the property of the Crown, but whereby also the Crown submitted to sell the estate to the Syndicate provided that a sum of Rs. 275,000 was deposited with the Settlement Officer within twelve months from the date of the decree.

The Syndicate, towards the end of the period allowed under the Decree of the 28th March, 1923, for making the deposit, had succeeded in raising no more than Rs. 64,000 towards such deposit and the respondent 30 who was approached to assist the Syndicate, provided at the last moment the balance, viz.: Rs. 211,000. By means of the Rs. 64,000 already raised and the money provided by the respondent the deposit was in fact made just before the time for making it expired.

A sum of Rs. 5,160 was immediately repaid to the respondent, so that the sum actually provided by him was Rs. 205,840.

No definite agreement appears to have been made between the Syndicate and the respondent at the time when the money was provided but the respondent then instructed his Proctor to see that he was properly protected. 40

On the 29th March, 1924, after the deposit had been made, the Syndicate executed a deed which purported to be an assignment by the Syndicate to the respondent for Rs. 30,000 of the benefit of the Decree of the 28th March, 1923. No sum of Rs. 30,000 was in fact paid by the respondent to the Syndicate.

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Having regard to the circumstances of its execution their Lordships are of opinion that the only purpose of this document was to give the respondent a temporary security for the money he had advanced.

Subsequently the Crown were requested by the Syndicate to make
10 the grant under the Decree of the 28th March, 1923, directly to the respondent, but this request was refused.

After the refusal two deeds were executed, respectively dated the 2nd March, 1925, and numbered in the record 471 and 472.

Deed No. 471 recited the Deed of the 29th March, 1924, and the request made to the Crown, but not the Crown's refusal of such payment and was framed as an out and out conveyance by the Syndicate to the respondent of the whole estate with the exception of a defined portion of 1,000 acres on the South Eastern side thereof, which had apparently been otherwise disposed of, to hold unto the respondent his heirs, executors,
20 administrators and assigns absolutely and for ever.

Deed No. 472 was of even date with Deed No. 471. Upon its construction and effect the result of this appeal mainly depends. It was made between the respondent of the first part and the persons then constituting the Syndicate of the second and third parts, the group of persons who were of the third part being persons claiming derivative interest under original members of the Syndicate.

This Deed contained recitals in the following terms :—

“ WHEREAS the party of the first part has provided funds and assisted the parties of the second part to deposit with the Settlement
30 Officer the purchase money for the conveyance to them by the Crown of the lands referred to in the Schedule hereto in the terms of the decree in their favour in case No. 3656 of the District Court of Badulla on the 28th day of March, 1923, and the said parties of the second part have by a Deed No. 448 dated the 29th day of March, 1924, and attested by the Notary attesting these presents assigned to the party of the first part all their right title and interest in and to the said decree and covenanted therein to convey the said land to the party of the first part in the event of the Crown refusing to issue a Crown Grant in his favour instead of issuing a Crown Grant in their favour.”

40 “ AND WHEREAS the Crown Grant in question is to be issued in favour of the parties of the second part, and not in favour of the party of the first part and the parties of the second part and third part have therefore at the request of the party of the first part conveyed to him the said

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lands by Deed No. 471 bearing even date with these presents and attested by the Notary attesting these presents.”

“ AND WHEREAS the parties of the second and third parts have required the party of the first part to enter into these presents and to declare their interests in the said premises.”

The operative part of the Deed was as follows :—

“ NOW KNOW YE and these presents witness that the party of the first shall hold and stand possessed of the said lands as absolute owner and with full power and authority to manage and control the same to fell and remove and dispose of the timber therein and to put the said lands ¹⁰ to such use as he shall think fit in his absolute discretion and to sell the said lands for the best available price with or without the timber therein, such price to be in his absolute discretion provided that if the price is less than Rupees one hundred (Rs. 100) per acre he shall obtain the approval of the parties of the second part for such sale and to apply all monies realised by him in respect of the sale of such timber and of the said lands or any portion thereof in payment of such sums as shall be due and payable to him for monies advanced to the Crown and moneys expended on the management control and working of the said lands as aforesaid and of such compensation and profits for himself as he shall think reasonable ²⁰ and equitable in his own discretion and shall pay over the balance *pro rata* according to their respective interests amongst the said parties of the second and third parts or their successors in title and such other person or persons as shall have a legal claim to or interest in the said lands, provided however that it shall not be obligatory on any purchaser from the party of the first part in manner herein provided and receipt by him shall be a full and complete discharge to such purchaser for the payment of such purchase money. ”

Possession was taken by the respondent of the property conveyed by Deed No. 471 after the execution thereof and he has since remained in ³⁰ possession. The respondent after going into possession admittedly cut and sold a considerable quantity of timber and alleges that he expended large sums in cultivating and improving the estate. No account of receipts or expenditure has ever been rendered by the respondent.

On the 30th March, 1925, the Crown executed a Conveyance of the estate to the Syndicate or the survivors of the original members thereof.

Efforts to sell the estate were apparently made from time to time both by the respondent and members of the Syndicate, but without result.

On the 14th March, 1926, certain of the Syndicate having had interviews with the respondent with a view to redeeming the estate and being ⁴⁰ dissatisfied with the position wrote to him a letter which, omitting formal parts was in the following terms :—

“ We trust that you will not in the midst of your other engagements forget to send in time the promised reply as to the amount you will accept in settlement of your claims on Thanketiya. Both in our interview at Galagedera on the 5th inst. and at the Grand Oriental Hotel on the 11th

and 12th inst. we made our position quite clear to you. You are fully aware that the present unsatisfactory state of affairs cannot possibly continue any longer without irreparable loss to us. We have already informed the people who have offered to help us with the necessary monies of your promise to give us a reply within four days as to the amount to be paid to you, and we hope not only to have the reply in time, but that in naming the amount you will consider not only your interest as financier in the matter and the possibility of your making a profit by holding on to the land indefinitely, but also your responsibility to us as our trustees in respect of the land.

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The answer of the respondent on the same day was as follows :—

“ In reply to your letter of this day I am willing to take Rs. 500,000 (Five hundred thousand) as consideration for the reconveyance of the Thanketiya lands provided that the claims of the Bandas and any other claims in respect of the lands are settled by you.

“ As an alternative I have no objection to paying you Rs. 30 per acre in full settlement of all your interests in the land provided that all claims are settled by you.”

The amount claimed by the respondent was regarded by those seeking to redeem as exorbitant, and as no sale was effected the action out of which this appeal arises were begun by certain members of the Syndicate (including the two persons of whom the appellant is the representative) against the respondent and the other members of the Syndicate who did not join as plaintiffs.

The action was in the nature of an action for breach of trust and redemption. After it was begun the plaintiffs obtained leave to amend their plaint by adding an allegation that the respondent had by a document dated the 26th July, 1926, fraudulently and in breach of trust given to one Fombertaux an option of purchase over the site and to add Fombertaux as an added defendant to the action.

The amended plaint stated (paragraph 7) the willingness of the plaintiffs to redeem upon the footing that the amount due to the respondent was the aggregate total of the sum advanced money expended, interest at 9 per centum per annum to date of the plaint and a sum of Rs. 25,000 for reasonable compensation and profit for the respondent's services such aggregate total amounting, apart from expenditure, to Rs. 274,090.

By paragraph 8 of such plaint the plaintiffs pleaded that by reason of Deed No. 472 and of the facts alleged in the plaint, the respondent held the estate in trust for the plaintiffs and the defendants other than the respondent. In paragraph 10 the plaintiffs expressed their willingness to pay what was due and alleged that the Rs. 500,000 claimed by the respondent was unreasonable. In paragraph 11 they claimed an account of all moneys expended by the respondent and asked the Court to declare what sum was reasonable and equitable compensation and profit for his services.

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In paragraph 13 the plaintiffs alleged that the respondent was fraudulently and in breach of trust attempting to effect a fictitious sale to a nominee of his own at a price less than the market price, and in paragraph 17 the option of the 27th July, 1926, to Fombertaux was stated and alleged to be fraudulent and in breach of trust.

The prayer in the amended complaint was in the following terms :—

“ Wherefore the plaintiffs pray :

1. That the Court do declare the sum of Rs. 274,000 to be a reasonable sum to be paid to the 1st defendant in respect of the said loan and compensation and profit or in the alternative that the Court do declare what sum is reasonable. 10

2. That the 1st defendant be ordered to render an account of moneys expended by him on the management control and working of the said property and of moneys received by him in respect of the said property and that the plaintiffs be allowed to consent or surcharge the same.

3. That the Court do order the 1st defendant on receipt of the said sum and the amount of moneys so expended when the account is taken to reconvey to the plaintiffs and the 2nd, 3rd, 4th, 5th, 6th and 7th defendants or their assigns respectively the said property in the Schedule described and that in that connection the Court may give all the necessary orders and directions. 20

4. For an injunction restraining the 1st defendant from selling the said property without the plaintiff's approval during the pendency of this action.

4a. That the said Deed No. 1221 dated 27th July, 1926, attested by Leslie Mack, Notary Public, to be declared null and void and cancelled accordingly.

5. For costs.

6. For such other and further relief in the premises as the Court may seem meet. ” 30

By his answer the respondent while admitting Deeds Nos. 471 and 472 alleged that the plaintiff has no right or title to obtain a reconveyance, and denied that he held the estate in trust for the plaintiff and the other defendants. He further denied the plaintiff's right to any account or to any declaration as to his compensation. He denied the allegations of paragraph 13 of the amended complaint and while admitting the option given to Fombertaux denied that it was fraudulent or in breach of trust. The two concluding paragraphs of the respondent's answer (in which answer he is throughout referred to as the 1st defendant) were in the following terms :— 40

“ 14. Further the 1st defendant states that he has only performed and is willing to perform the terms of the agreement as set out in the said Deed No. 472 and that no cause of action has accrued to the plaintiff against the 1st defendant.

“ 15. As a matter of law the 1st defendant states that the plaintiffs have no right of action in any event until the 1st defendant sells the said lands in terms of the said Deed No. 472 and that this action is premature and cannot be maintained. ”

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In fact Fombertaux never exercised the option of the 26th July, 1926, and the question in regard to it was therefore not perused.

Further before the trial of the action the respondent settled with all the members of the Syndicate except the two plaintiffs whom the appellant represents.

10 The District Judge gave his judgment on the 19th July, 1929, after considering the question of the admissibility of oral evidence to prove whether under the Deeds Nos. 471 and 472 taken by themselves, indicated a trust, and that the evidence showed that the respondent at the time of the advance was willing to give back the property directly he was paid the money, and that there being no express provision applicable if the respondent refused or failed to sell, he must in that event re-convey the estate if called upon to do so and upon being paid the money due to him. The learned Judge further held that the respondent had failed to sell the estate and had become liable to re-transfer the shares of the two plaintiffs
20 whom the appellant represents.

The operative part of the formal decree was in the following terms :—

“ It is ordered and decreed that the 1st defendant is holding the property set out in Schedule hereto in trust for the plaintiffs and 2nd to 7th defendants.

“ It is further ordered and decreed that the said 1st defendant do file in Court an account showing the expenses incurred by him in the management of the property described in Schedule hereto and all moneys realised by him by the sale of timber or other products of the said property, this account should be filed within one month from date hereof with notice
30 to the substituted plaintiffs in place of the 3rd and 5th plaintiffs deceased who will be entitled to falsify or surcharge these accounts.

“ It is further ordered and decreed that the 1st defendant on receipt of the money due to him and the amount of money incurred by him in the management of the said property as aforesaid do re-convey to the substituted plaintiffs in place of the 3rd and 5th plaintiffs their shares of the said property.

“ It is further ordered and decreed that the 1st defendant do pay to the substituted plaintiffs in place of the 3rd and 5th plaintiffs their costs of this action and also to the added defendant his costs up to the 31st day
40 of July, 1928.

This decree even upon the assumption that the learned Judge was right in his conclusion, does not seem, in their Lordships' opinion, to give effect accurately to that conclusion. It makes no provision with regard to interest and contemplates a reconveyance to the two plaintiffs concerned of their shares on payment, not to their proportion, but to the whole of what was due to the respondents.

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The respondent appealed. The appeal was heard by Fisher, C.J., Akbar, J., and judgment was given on the 10th March, 1930.

The appeal was allowed and the action was dismissed.

The Chief Justice said the question for decision was with regard to the effect of Deed No. 472 and that in his opinion the relationship created by that document was not that of trustee and *cestue que*, but was purely constructual and that he did not think that it was correct to regard the land as being as security for a debt.

Mr. Justice Akbar held that the respondent was right when he pleaded that no rights could accrue to the plaintiffs till the property had been sold and that the action was premature and further that there was no such trust as contended for by the plaintiffs.

The formal decree provided (*inter alia*) for the payment by the plaintiff of the taxed costs of the action in the Court below up to and including the 31st July, 1928, of the added defendant Fombertaux.

Having regard to the views which were taken up by the learned Judges in the Court below, there was no discussion below of the law of Ceylon in regard to trusts and mortgages and their Lordships have therefore been without assistance from the lower Courts on these matters which seem to them of some importance in the case. 20

In their Lordships' judgment the first question is as to the construction and effects of the Deeds Nos. 471 and 472.

Having regard to the circumstances leading up to and surrounding their execution and to the language employed therein these deeds, in their Lordships' opinion, clearly do not operate to vest in the respondent an absolute interest in the property conveyed.

It cannot be overlooked that the Syndicate had expended about Rs. 200,000 on the property before they got into conflict with the Crown, and that they provided Rs. 64,000 towards the total sum which had to be deposited under the decree made in the Crown's favour. They could, therefore, have had no interest in entering into an arrangement by which in effect the whole property passed absolutely to the respondent and their expenditure was wholly lost.

But the language of Deed No. 472 is, their Lordships think, inconsistent with any such conclusion. By the terms of the document (1) the respondent cannot sell below a certain price without the consent of the original members of the Syndicate ; (2) if he does sell he has imposed upon himself an obligation to deal with the proceeds in a specific manner ; (3) the distribution of the proceeds of sale includes payment to the respondent of such sums as shall be due and payable to him for moneys advanced to the Crown for the said purpose from the Crown ; (4) the ultimate balance of the proceed of sale is to be distributed *pro rata* according to their interests the said parties of the second and third parts or their survivors in title and such other person or persons as shall have a legal claim or interest in the said lands ; and (5) the purchaser is relieved of any obligation to see to the application of the purchase money. 40

In these circumstances and upon this language their Lordships conclude without hesitation that the transaction effected by Deeds Nos. 471 and 472 was the creation of a security for money advanced which in certain events imposed upon the respondent who was the creditor duties and obligations in the nature of trusts.

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Deed No. 472 does not, however, impose upon the respondent an express obligation to sell, it only authorises him to sell and provides for the distribution of the proceeds if he does sell.

The question what is the position if the respondent does not sell or
10 so long as the property remains unsold.

The policy of the Roman Dutch Law, being the law which governs in Ceylon so far at any rate as this case is concerned appears to be against allowing the mortgaged property to become the property of the creditor if the mortgage debt is not paid off within the specified time. In this respect the Roman Dutch Law recognises something which bears a close remembrance to the principle of English Law embodied in the maxim “once a mortgage always a mortgage”. This trend of policy is well illustrated by the case of *John vs. Trimble* I decided in the Transvaal High Court. In that case the debtor agreed with the creditor that the mort-
20 gaged property should be reconveyed if the debt was paid off within two years, but that otherwise the creditor was to be free to sell and pay himself. More than two years after the agreement the debtor sought to redeem, but the creditor nevertheless sold to the defendant. It was held that the debtor was entitled to redeem against the defendant. Innes, C.J. in his judgment accepted the view that the policy of the law was against allowing an agreement between debtor and creditor to the effect that if the debts be not paid at the proper time the property was to become the property of the creditor, and held that the transfer by the creditor to the defendant could not operate as a sale so as to defeat the debtor’s right to
30 redeem the property.

So far as Ceylon is concerned the case of *Scribohamy vs Rattaranhamy* seems to their Lordships to indicate that the benevolence of the Roman Dutch Law towards the mortgagor is not less in Ceylon than it is in South Africa.

The conclusion must therefore be that nothing in Deed No. 472 can preclude the debtors from at any time redeeming the mortgaged property. The fact that the respondent settled with all the debtors except one cannot put that one in a worst position, and their Lordships are of opinion that the appellant, as representing the person with whom no settlement was
40 made is entitled to redeem his shares on payment of his rateable proportion of the total amount due to the respondent.

In ascertaining the amount due their Lordships think that no regard should be had to the provision of Deed No. 472 as to “compensation or profits”. That provision is expressed to operate only in the event which has not happened of the respondent exercising his power of sale. It is,

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however, right that reasonable interest should be allowed on moneys advanced or expended.

Bearing these considerations in mind, their Lordships think that the appeal should be allowed and that the decree below be discharged except so far as the costs of the added defendant Fombertaux were ordered to be paid. That direction should stand.

Their Lordships do not, however, think that the decree of the District Judge should be restored, but that a decree should be framed providing for the following matters :—

(a) A declaration that upon the true construction of Deeds Nos. 471 10 and 472 and in the events which have happened the appellant is entitled to redeem upon the terms hereinafter appearing the shares of the person whom he represents in the property conveyed by Deed No. 471.

(b) A direction for the taking of the following inquiry and accounts :—

(i.) An inquiry as to the amount of the shares in the property in question of the person whom the appellant represents.

(ii.) An account of what is due to the respondent for principal moneys advanced to provide the deposit under the decree of March 28, 1923, and for moneys properly expended by him in the management and control of the property, together with interest at such rate as the Court shall deem 20 reasonable upon the moneys advanced or expended from the respective dates of such advance or expenditure to the date of decree.

(iii.) An account of rents and profits (including proceeds of sale of timber and other produce) of the property received by the respondent or by any other person or persons by the order or for the use of the respondent or which without the wilful default of the respondent might have been so received, with interest at such rate as aforesaid upon such rents and profits from the respective dates of receipt to the date of decree.

(iv.) An account of the costs payable to the appellant by the respondent by their Lordships' direction as to payment of costs hereinafter 30 contained and remaining unpaid.

(c) A direction that the amount certified under accounts (3) and (4) shall be deducted from the amount certified under account (2) and that upon payment of the appellant to the respondent of the proportionate part of the balance so found corresponding with the shares which shall be certified under enquiry (i.) to be shares of the property of the plaintiffs whom the appellant represents the respondent shall re-convey to the appellant the shares in the property of such plaintiff.

(d) Such other directions as the Court may deem necessary or appropriate for working out the decree. 40

The respondent has throughout contended that the action was premature and ought to be dismissed and dispute to the plaintiff's right to redeem. In these circumstances their Lordships are of opinion that the respondent ought to pay the costs of the plaintiffs whom the appellant

represents and of the appellant of the action up to the decree and of the appeal before the Supreme Court and of the appeal to His Majesty in Council.

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—continued.

Any subsequent costs in this action in working out the decree or otherwise will remain to be dealt with in due course by the Court having seisin of the matter.

Their Lordships will accordingly humbly tender to His Majesty advice in accordance with the conclusions which are indicated in this judgment.

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29-5-33. *Vide* enforcement order in Privy Council appeal received with the judgment of the Privy Council and filed herein.

Itd.....D. J.

3-9-35. The 1st defendant moves for a notice on his Proctors Messrs. P. D. A. Mack & Sons to show cause why the Proxy granted to them on 7-8-26 should not be revoked.

Messrs. Mack & Sons consent to their Proxy being revoked on the 1st defendant undertaking to pay their taxed costs less payment if any already made.

20

Itd.....D. J.

27-2-36. Mr. D. E. Weerasooriya files his Proxy for the 1st defendant together with the revocation of Proxy granted to Messrs. P. D. A. Mack & Sons.

1. Revocation of Proxy allowed.
2. File.

Itd.....D. J.

30

13-2-37. Mr. Chittampalam files Proxy for the administrator *de bones non* of the estate of the late 3rd and 5th plaintiffs and moves that the administrator *de bones non* of the late 3rd and 5th plaintiffs be substituted plaintiffs.

File formal papers and move.

Itd.....D. J.

3-3-37. Proctor for petitioner files petition and affidavit and moves that the petitioner be substituted in place of the 3rd and 5th plaintiffs.

Notice respondent. Produce evidence of the assignment of the interests of the other defendants to the respondent for 14-5-37.

Itd.....*D. J.*

5-3-37. Proctor for petitioner moves that the returnable date of the notice on the respondent be advanced.

Allowed for 22-3-37.

Itd.....*D. J.*

Vide order of 22-3-37 on notice issued by Mr. Chittampalam. Mr. Weerasooriya absent. Application for substitution allowed

Itd.....*D. J.* 10

14-5-37. Case called. Stand out 18-6-37.

Itd.....*D. J.*

18-6-37. Case called. Stand out 26-7-37.

Itd.....*D. J.*

12-7-37 *Vide* directions made by the Privy Council on the decree of the Supreme Court.

Mr. Chittampalam for A. M. N. Sockalingam Chettiar moves for an order on the 1st defendant to file a statement of account as required under A. B. C. to enable this Court to carry out the order of the Privy Council. 20

Call 26-7-37 along with application for substitution.

Itd.....*D. J.*

26-7-37. Case called (to be mentioned with application for substitution.)

31-7-37. Mr. Chittampalam Proctor for Sockalingam Chettiar invites the attention of the Court to page 10 of the judgment of the District Judge or to page 134 of the record.

Evidence of assignment dispensed with application allowed defendant to the statement of account on or before 6-9-37.

Itd.....*D. J.*

6-9-37. Notice to file statement of accounts served on 1st defendant. 30
He is absent.

Itd.....*D. J.*

16-12-37. Proctor for 1st defendant moves that a date be fixed for inquiry. Inquiry 4-2-38.

Itd.....*D. J.*

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—continued.
- 4-2-38. Case called. *Vide* motion filed. Stand over for 25-2-38 for steps.
Itd.....*D. J.*
- 25-2-38. Case called. For steps *re* 1st defendant dead. Of consent stand out for 25-3-38.
Itd.....*D. J.*
- 25-3-38. Case called. For steps *re* 1st defendant (dead). *Vide* motion, call 10-6.
Itd.....*D. J.*
- 10 10-6-38. Case called. Of consent stand over for defendant to be substituted in place of the deceased defendant.
Itd.....*D. J.*
- 27-3-40. *Vide* letter No. ED/V. 119 of 18-3-40 from the Assessor Estate Duty calling for reference and return the record of this case.
Forward.
Itd.....*D. J.*
- 22-5-41. Mr. K. T. Chittampalam files Proxy Petition and Affidavit of the petitioner and moves that Court do substitute the petitioner in place of 3rd and 5th plaintiffs and substitute the respondents in place of the 1st defendant.
20 Notice respondents for 27-6-41.
Itd.....*D. J.*
- 28-5-41. Notice issued on 1st—3rd respondents.
- 27-6-41. Case called. Notice *re* substitution served on 1st, 2nd, 3rd respondents. Proxy filed. They consent to the substitution. The substitution is allowed.
Itd.....*D. J.*
- 21-8-41. The Supreme Court by its order having transmitted the order of His Majesty in Council to this Court for the same to be carried out Mr. K. T. Chittampalam for S. Valliappa Chettiar the party substituted in place of the 3rd and 5th plaintiffs moves for an order on the substituted defendants to file in Court accounts in detail as required under paragraphs (i.), (ii.) and (iii.) to enable this Court to carry out the said order of His Majesty in Council after the accounts filed by the substituted defendants are surcharged and falsified and an account taken.
30 To be supported on 22-8.
Itd.....*D. J.*

22-8-41. Notice the substituted defendants to file the accounts in terms of the judgment of the Privy Council on 24-9-41.

Itd.....*D. J.*

29-8-41. Proctor for substituted plaintiffs files notice given to Proctor for substituted defendants requiring him to appear before this Court on 24-9-41 to file a statement of accounts of the rents and profits including proceeds of sale of timber and other produce of the property which is the subject-matter of this action.

File.

Itd.....*D. J.* 10

24-9-41. Mr. K. T. Chittampalam for substituted plaintiff.
Mr. D. E. Weerasooriya for substituted defendants.
Proctor for substituted defendants to file a statement of account.
Statement of accounts filed. Stand out 8-10. Call on that date to fix a date for enquiry.

Itd.....*D. J.*

Statement of accounts not stamped. Deficiency of stamps Rs. 162 due on the statement of accounts.

Itd.....*D. J.*

8-10-41. To fix a date for enquiry. 20
2. Proctor for substituted defendants to tender deficiency of stamps Rs. 162 due on the statement of accounts filed by him.
Call on 17-10 to find out whether any further accounts are required.

Itd.....*D. J.*

17-10-41. K. T. Chittampalam for substituted plaintiff.
D. E. Weerasooriya for substituted defendants.
1. To find out whether any further accounts are required.
2. Proctor for substituted defendants to tender deficiency of stamps Rs. 162 due on the statement of accounts filed by him. 30
Call 31-10 on Mr. D. E. Weerasooriya's motion.

Itd.....*D. J.*

31-10-41. 1. To point out whether any further accounts are required.
2. Proctor for substituted defendants to tender deficiency of stamps Rs. 162 due on the statement of accounts filed by him.
Mr. Gnanaprakasam for substituted defendants instructed by Mr. D. E. Weerasooriya.

Mr. Chelvanayagam instructed by Mr. Chittampalam for party now substituted 3rd and 5th plaintiffs.

Mr. Weerasooriya files motion—minute it—call 19-11.

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Itd.....D. J.

31-10-41. *Vide* motion filed by Proctor for substituted defendants with notice to Proctor for substituted plaintiffs.

In view of the Decree of the Privy Council dated 23rd November 1932, he moves to amend the answer by adding at the end of paragraph (4) the following :—“ The defendant annexes to this answer a statement of accounts marked “ A ” and moves that the statement of accounts filed in Court on 24-9-41 be read as part and parcel of the answer. Call on 19-11-41.

Itd.....D. J.

19-11-41. K. T. Chittampalam for substituted plaintiffs.

D. E. Weerasooriya for substituted defendants.

Vide application to amend the answer and to read the statement of accounts filed on 24-9-41 as part and parcel of the answer.

Call on 28-11-41. For enquiry.

Itd.....D. J.

20 28-11-41. *Vide* proceedings and order. Statement of objections to be filed by the party substituted in place of 3rd and 5th plaintiffs on 28-1-42.

Itd.....D. J.

28-1-42. 1. Statement of objections to be filed by the party substituted in place of 3rd and 5th plaintiffs. Proctor moving stand out 11-2.

Itd..... D. J.

2. Deficiency of stamps Rs. 162 due from Proctor for substituted defendants on the statement of accounts filed by him. Stand out 11-2.

80 Itd.....D. J.

11-2-42. K. T. Chittampalam for substituted plaintiffs.

D. E. Weerasooriya for substituted defendants.

1. Statement of objections to be filed by the party substituted in place of 3rd and 5th plaintiffs. Filed. Inquiry 29-4.

2. Deficiency of stamps Rs. 162 due from Proctor for substituted defendants on the statement of accounts filed by him. To be decided at enquiry on 29-4.

Itd.....D. J.

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—continued.

- 1-4-42. Proctors for substituted plaintiff and substituted defendants jointly move that Court do postpone the inquiry.
Allowed for 13-7-42.
Itd.....*D. J.*
- 6-7-42. The parties having agreed further to examine the accounts of the defendant in order to simplify the issues to be tried Proctors for substituted plaintiff and substituted defendants move that Court do refix the enquiry for other dates convenient to Court.
Vide proceedings. Trial postponed for 16th and 17th November
Itd.....*D. J.* 10
- 9-7-42. Proctor for substituted plaintiff files list of witnesses and moves to summon the 4th, 5th and 6th witnesses. Allowed.
Itd.....*D. J.*
- 9-7-42. Certified copies having already been obtained Proctor for substituted plaintiff moves to summon the Conservator of Forests to cause to be produced certified copies of permits and letters of same mentioned in the list of witnesses filed.
Allowed.
- 10-7-42. SS. issued on two witnesses by substituted plaintiff.
Itd.....*D. J.* 20
- 24-10-42. Proctor for substituted defendants files list of witnesses and moves to summon the Conservator of Forests, Colombo, and John Albert de Silva, Forest Officer, South Western Division, Colombo, to produce or cause to be produced all the originals of the removal permits issued by them from the land called Tanketiya for the years 1928 to 1930 particularly those mentioned under paragraphs 13 and 14 of the list of witnesses (certified copies of which have been obtained) and also to produce the correspondence and official files relating to such permits and their disposal and the latter to give evidence (certified copies have been obtained.)³⁰
He also moves to summon the Registrar Supreme Court to produce or to cause to be produced the record in case No. 47147 of the Police Court of Ratnapura and Supreme Court No. 78 and particularly the documents enumerated in the list filed herewith (certified copies have been obtained). Allowed.
Itd.....*D. J.*

9-11-42. Summons issued on three witnesses by substituted defendant.

Itd.....D. J.

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—continued.

16-11-42. *Vide* proceedings. Call case 9-12-42 to fix another date of inquiry if necessary.

Itd.....D. J.

9-12-42. K. T. Chittampalam for substituted plaintiff.

D. E. Weerasooriya for substituted defendants.

To fix another date of inquiry. Inquiry for 2nd and 9th April, 1943.

10

Itd.....D. J.

10-3-43. Proctor for 3rd and 5th substituted plaintiffs tenders bill of costs with notice to Proctor for substituted defendants.

Proctor for substituted defts forwards copy of bill of costs with objections noted against certain items.

3rd and 5th substituted plaintiffs costs taxed at—

Incurred : Rs. 2,893.48

Prospective : Rs. 507.24.

Itd.....D. J.

2-4-43. *Vide* proceedings. Part heard and postponed for 9-4-43.

20

Itd.....D. J.

9-4-43. *Vide* Proceedings. Further hearing adjourned for 31st August and 1st, 2nd and 3rd September, 1943.

Itd.....D. J.

21-8-43. *Vide* letter No. J 1680 of 19-8-43 from the Conservator of Forests with reference to the summons dated 17-8-43 served on him, he presumes that the summons is only to produce or cause to be produced certain documents as in previous instances and not to give evidence. He wants a confirmation of this reply.

Vide Proctor's report. Reply accordingly.

30

Itd.....D. J.

30-8-43. Trial. *Vide* proceedings. Further hearing tomorrow.

Sgd.....D. J.

31-8-43. *Vide* proceedings—further hearing tomorrow.

Itd.....D. J.

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- 1-9-43. *Vide* proceedings. Further hearing tomorrow.
Itd.....*D. J.*
- 2-9-43. *Vide* proceedings. Further hearing tomorrow.
Itd.....*D. J.*
- 3-9-43. *Vide* proceedings. Further hearing 2nd, 3rd, 4th, 7th and 8th
February, 1944.
Itd*D J.*
- 2-2-44. *Vide* proceedings. Postponed for tomorrow. Proctor for sub-
stituted plaintiffs files bill taxed by the Supreme Court.
Itd.....*D. J.* 10
- 3-2-44. *Vide* proceedings. Postponed for tomorrow.
Itd.....*D. J.*
- 4-2-44. *Vide* proceedings. Addresses on 7th and 8th February, 1944.
Itd.....*D. J.*
- 7-2-44. *Vide* proceedings. Further hearing tomorrow.
Itd.....*D. J.*
- 8-2-44. *Vide* proceedings. Further addresses 17th and 18th February,
1944.
Itd.....*D. J.*
- 17-2-44. *Vide* proceedings. Further hearing tomorrow. 20
Itd.....*D. J.*
- 18-2-44. *Vide* proceedings. Documents on 23-2-44. Judgment on
8-3-44.
Itd.....*D. J.*
- 2-3-44. Documents P1 to P4, A1 to A34 filed with list.
Itd.....*D. J.*

3-3-44. D. E. Weerasooriya for substituted defendants. Substituted defendants' documents tendered with list.

Itd.....D. J.

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Entries
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—continued.

3-3-44. Proctor for substituted plaintiff files document P15.

9-3-44. *Vide* motion filed by Proctor for substituted defendants with calculation.

Itd.... ..D. J.

10-3-44. *Vide* judgment delivered and filed. Let an account be submitted by the defendant's Proctor on or before 5-4-44. The account so submitted will then be referred to the Proctor for plaintiff for scrutiny and if the parties do not agree or if any further debits or credits have to be made with regard to the working expenses account, I shall fix the matter for further enquiry before finally deciding the amount payable by the plaintiffs to the defendants in order to obtain a reconveyance of their shares in the property.

Costs to be divided. Call case on 5-4-44.

Itd.....D. J.

22-3-44. Mr. K. T. Chittampalam for substituted plaintiffs files petition of appeal against the judgment of this Court dated 10-3-44 and tenders stamps to the value of Rs. 486 to wit Rs. 324 for the Supreme Court judgment and Rs. 162 for the certificate in appeal. Usual steps.

Itd.....D. J.

Stamps Rs. 324 affixed to the Supreme Court judgment form and Rs. 162 affixed on certificate in appeal form and cancelled.

Itd.....D. J.

22-3-44. Proctor for substituted plaintiff-appellant moves to tender a sum of Rs. 250 as security for respondent's costs of appeal on 31-3-44 and also deposits a sufficient sum of money to cover the expenses of serving notice of the appeal on the respondents.

Proctor for substituted defendants-respondents has received notice. Call on 31-3-44.

Itd.....D. J.

27-3-44. Proctor for substituted plaintiff-appellant tenders application for typewritten appeal brief. Deposit Rs. 16 for the two copies.

Itd..... D. J.

31-3-44. Bond to prosecute appeal Kachcheri receipt for Rs. 250 being

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—continued.

security for costs of appeal Kachcheri receipt for Rs. 16 being fees for typewritten appeal-briefs and notice of appeal tendered. Issue notice of appeal returnable 3-5-44.

Itd.....*D. J.*

31-3-44. Notice of appeal with copy of petition of appeal issued on Proctor for substituted defendants.

Itd.....*D. J.*

5-4-44. Case called. Defendants' Proctor to submit an account. S. O. 10-5.

Itd.....*D. J.* 10

3-5-44. Notice of appeal served on Proctor for substituted defendants.

Itd.....*D. J.*

10.5-44. Mr. K. T. Chittampalam for substituted plaintiffs.

Mr. D. E. Weerasooriya for substituted defendants. Defendants' Proctor to submit an account. Account tendered. Call case 24-5.

Itd.....*D. J.*

24-5-44. Case called. Of consent put by till decision on appeal.

Itd.....*D. J.*

26-9-46. Record received from Supreme Court, Order of this Court dated 20 10-3-44 is varied by allowing credit of Rs. 20,000 (Twenty thousand) for logs not accounted for instead of the sum of Rupees Thirteen thousand Three hundred and Fifty (Rs. 13,350) subject to this variation the appeal is dismissed.

Appellant to pay to the respondents 4/5 of their taxed costs of their appeal.

No. 8.

Objections Filed by Substituted Plaintiff.

IN THE DISTRICT COURT OF COLOMBO.

No. 20662L.

30

CHARLES BATUWANTUDAWA of Colombo and 6 Others....*Plaintiffs*

vs.

A. J. VANDER POORTEN of Galagedera.....*Defendant.*

No. 8
Objections
filed by
Substituted
Plaintiff
11-2-42

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of
Colombo substituted in place of the 3rd and 5th plaintiffs

Substituted Plaintiff.

vs.

A. J. VANDER POORTEN and 2 Others.....*Substituted Defendants.*

No. 8
Objections
filed by
Substituted
Plaintiff
11-2-42
—continued.

On this 11th day of February, 1942.

The statement of objections by party substituted in place of the original 3rd and 5th plaintiffs appearing by K. T. Chittampalam their Proctor to the statement of accounts filed by the substituted defendants states as follows :—

(A) Thanketiya Purchase Account.

1. The party denies all the items in the debit side except the first item. This party further denies the right of substituted plaintiff to take credit for any of the said items except the first.
2. This party denies the 3rd item on the credit side.
3. This party denies the correctness of the interest charged and rate of it.

(B) Thanketiya Estate Working Account.

1. This party denies all and singular the items in this account and puts substituted defendant to the proof of the said items.
2. The said account fails to set out the details of most of the items.
3. The items in the said account do not represent moneys properly expended by defendant in the management and control of the property.
4. The items referring to payments to Horsfall Tea and other articles to Mrs. Horsfall were not proper expenses in connection with the management and control of the property.
5. The items relating to rubber seeds and rubber stumps are not proper expenses in the management and control of the property.
6. Visiting fees were not incurred and are not even otherwise chargeable.
7. The amount and rate of interest charged are both denied.
8. In no event are the substituted defendants entitled on account of working expenses to a larger sum than what was earned from the timber sales and other produce of the land.
9. The debit item on account of machinery bought has been wrongly made in this account. The said machinery were not bought for use on this land and even if so bought, the same was not properly expended in the management and control of this property.

No. 8
Objections
filed by
Substituted
Plaintiff
11-2-42
—continued.

(C) Timber Sales Account.

The substituted defendants have failed to render an account for all timber felled and/or sold. The original defendant has actually felled and/or sold timber to a value very much in excess of what is shown in the account.

2. The timber shown as sold has been undervalued.

3. The account of the substituted defendants has to be debited with all items of proceeds of sale of timber which without the wilful default of the defendant might have been received by him.

4. This party denies the correctness of the figures debited in respect of felling and transporting of the timber and other similar items and puts substituted defendant to the proof of same.

5. Substituted defendants are not entitled to deduct any of the amounts of Rs. 2,162.45, Rs. 12,916.00, Rs. 2,015.90, Rs. 8,325.54, Rs. 14,080.32.

Which they claim to deduct from the timber sales' account.

Sgd. K. T. CHITTAMPALAM,
Proctor for Substituted Plaintiff.

No. 9.

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at Trial
16-11-42

Proceedings at Trial.

20

No. 20662/1.

16th November, 1942.

MR. ADVOCATE CHELVANAYAGAM with MR. ADVOCATE NAVARAT-NARAJAH for the parties substituted in place of the original 3rd and 5th plaintiffs.

MR. ADVOCATE CHOKSY with MR. ADVOCATE GNANAPRAGASAM for the substituted defendant.

It appears to me that the following points have to be considered in view of the directions given by their Lordships of the Privy Council :—

(1) The amount of the shares in the property of the representatives in interest of the original 3rd and 5th plaintiffs. For the sake of convenience I shall refer to these parties as the contesting substituted plaintiffs.

(2) (a) An account of the amount due to the original defendant for principal monies advanced to provide the deposit under the decree in case No. 3656 D. C. Badulla.

(b) The monies properly expended by the original defendant in the management and control of the property.

(c) The interest on monies advanced or properly expended at such rate as the Court shall deem reasonable, from the respective dates of such advancement or expenditure, to the date of decree.

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—continued.

(Mr. Choksy contends that the date of decree should be the date on which this Court enters a decree upon the accounting now to be taken. Mr. Chelvanayagam contends that the date of decree means the date of the Privy Council judgment.)

(3) (a) An account of the rents and profits which will include proceeds of sale of timber and other produce of the property received by the original defendant or by any other person or persons by the order of for the use of the original defendant or which without his wilful default might have been so received.

(b) Interest at such rate as aforesaid upon the rents and profits from the respective dates of receipt to the date of decree. (*Note.*—There is the same dispute with regard to the date of decree as per notes under heading 2 (c)).

4. An account of the costs payable to the contesting substituted plaintiff by the substituted defendants in the action up to the decree in the District Court and of the appeal before the Supreme Court and of the appeal to His Majesty in Council.

(Mr. Choksy brings it to my notice that the Supreme Court had already entered a decree in accordance with the directions of the Privy Council. That decree is dated 24th May, 1933.

It is agreed that the amount due as costs of appeal to the Privy Council is £495/4/3 which will be converted into local currency at the rate of 1/6th to the rupee.

Mr. Chelvanayagam agrees to have the costs due to the appellant in the Supreme Court and in this Court taxed and to submit a memo. of his claims on that account to me during the course of the trial before the case is closed.

Mr. Choksy points out that the Privy Council has directed that the costs of this enquiry should be determined by this Court.)

(5) The amounts found by the Court under Head (3) should be deducted from the amounts found to be due to the substituted defendants under head (2).

(6) An ascertainment of the proportionate part of the balance found under head (5) corresponding with the shares as found under head (1) less costs found under head (4) payable to the contesting substituted plaintiffs.

Regarding dispute (1) parties agree to tender the deeds and documents in evidence without proof of their execution. Parties agree that the deeds and documents should be marked and tendered to Court without proof of execution so that the Court may adjudicate upon the extent of contesting substituted plaintiff's interests in the land.

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 —continued.

Mr. Chelvanayagam produces :
 Decree in D. C. Badulla No. 3656 dated 28th March, 1923—already marked P 1.

The share allotted to the original 3rd plaintiff was 1861 1/6 out of 13860 acres. Upon a subsequent survey it was discovered that the land was only 13492 acres in extent which extent was transferred to all the parties to the decree by Crown Grant dated 30th March, 1925—marked A 1.

Deed No. 632 dated 3rd May, 1923, by which C. Murugesu transferred 300 acres to the original 5th plaintiff—A 2.

Deed No. 316 dated 16th August, 1924, by which C. Murugesu transferred 700 acres to the original 5th plaintiff—A 3.

Deed No. 322 dated 23rd August, 1924, by which C. Murugesu transferred 483 acres to the original 3rd plaintiff—A 4.

Deed No. 737 dated 23rd August, 1924, by which K. Chelliah transferred 300 acres to the original 3rd plaintiff—A 5.

(Adjourned till 2 p.m.)

Sgd. S. C. SWAN,
A. D. J.
 16-11-42.

(1-10 p.m.) At this stage both parties desire a date as they wish to see whether it is possible to agree upon all or any of the points in dispute.

I am given to understand that there are two cases of this Court—No. 45142 and 889/L—in which accounts submitted by the substituted defendants have been scrutinized by Court and adjudicated upon in the former case.

Counsel for the contesting substituted plaintiff wishes to look into those accounts and see whether it will not be possible to narrow down the range of this inquiry. I am also given to understand that it is likely if a conference can be arranged between the counsel for the contesting parties that some agreement may be arrived at with regard to the share of the contesting substituted plaintiffs.

It is agreed that the case should be taken off the Inquiry Roll. Call case 9/12 to fix another date of inquiry, if necessary.

Sgd. S. C. SWAN,
A. D. J.
 16-11-42.

D. C. 20662/L.

2nd April, 1943.

ADVOCATE CHELVANAYAGAM for contesting substituted plaintiffs,
 with ADVOCATE NAVARATNARAJAH.

ADVOCATE GNANAPRAGASAM for substituted defendant.

40

Mr. Gnanapragasam states that his senior Mr. Choksy is down with influenza. He asks that Court allow him to carry on as far as possible

today and postpone the case for the 9th if it comes to a question of leading evidence so that his senior may lead the evidence.

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—continued.

Mr. Chelvanayagam says this is a very old case and should be decided as expeditiously as possible.

I shall go on with the case as far as possible today and postpone it for the 9th only if I think the presence of senior counsel necessary.

Regarding point No. 1, Mr. Chelvanayagam produces deed 471 dated 2-3-1925 already marked P 3 by which the syndicate transferred their interests to the original defendant, and deed 472 of the same date, already
10 marked P 4, which was a deed of agreement as regards the property between Vander Poorten the original defendant and the Syndicate.

Mr. Chelvanayagam states that to the decree in the Badulla case one Simon de Alwis was a party and was allotted 1,000 acres and that 1,000 acres was not liable to any diminution. A sum of Rs. 275,000 had to be deposited by the parties to the decree in order to obtain a transfer from the Crown. The Syndicate was not able to raise the full amount but only Rs. 65,000. They approached Vander Poorten the original defendant, gave him the Rs. 65,000 and he deposited the entire Rs. 275,000. It was in these circumstances that Deeds P 3 and P 4 came to be written. Simon
20 de Alwis was one of the transferees under the Crown Grant but he did not contribute any sum at all towards the Rs. 275,000 and he did not join in P 3 and P 4. Subsequently Simon de Alwis was sued by Vander Poorten and decree entered against him for 21 thousand rupees.

Mr. Chelvanayagam states if the number of acres allotted to Simon de Alwis is to be taken into account the amount recovered should not be brought in.

Mr. Gnanapragasam states that Simon de Alwis was allotted a certain share under the decree. The original defendant deposited the whole sum of money along with the money he received from the Syndicate. Simon
30 de Alwis had contributed nothing. The original defendant was therefore entitled to reimburse himself to the extent of the acreage allotted to Simon de Alwis. He therefore sued Simon de Alwis, recovered the amount, but in his account he has credited the sum so recovered to the Syndicate.

Mr. Chelvanayagam states that in determining the fraction or share to which the contesting substituted plaintiffs are entitled the numerator will be determined by adding the number of acres the contesting substituted plaintiffs have obtained on the following Deeds :—P 1 (1,803 acres) X 2 (300 acres), X 3 (700 acres), X 4 (483 acres), X 5 (300 acres), totalling
3,586 acres.

40 Mr. Gnanapragasam is prepared to accept as correct the acreage 3,586. In arriving at the denominator there is the acreage under the Crown Grant 13,492.

Mr. Chelvanayagam maintains that if he is liable to make any payment to the plaintiff, his proportion would be 3,586/13,492.

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 —continued.

Mr. Gnanapragasam for substituted defendant concedes that the shares of the contesting substituted plaintiffs would be 3,586 acres. He also concedes that the acreage upon survey was discovered to be 13,492. Mr. Gnanapragasam further concedes that for purposes of accounting the correct fraction should be 3,586/12,492, the 1,000 acres of Simon de Alwis being deducted from the total acreage as it did not form part of the Syndicate.

In my final judgment I shall decide whether the shares of the contesting substituted plaintiffs amount to 3,586/13,492.

Mr. Gnanapragasam states that for the purpose of accounting the Court should decide point 2 (c), namely the date up to which the defendants are entitled to charge interest upon monies expended or advanced. He states that the same applies to 3 (b).

Mr. Chelvanayagam states that once the question of expenditure and income has been adjudicated upon the Court will be in a position to decide what is the reasonable rate of interest and also direct up to what time interest should be calculated.

With regard to point 2 (c), Mr. Gnanapragasam now says that although his senior counsel on the last occasion contended that the date of decree in the Privy Council order meant the date on which this Court entered 20 decree, he is prepared to concede that the date of decree is the date of the decree of the Supreme Court based on the Privy Council judgment. The date of that decree is 24-5-1933. Mr. Chelvanayagam submits that the date of decree is the date of the Privy Council decree, namely 15-12-1933. Mr. Chelvanayagam is now prepared to accept the date of decree referred to in point 2 (c) as 24-5-1933.

The reasonable rate of interest will be determined by me after I have taken account of the principal sums advanced and all other relevant facts.

No. 10.

Substituted Defendants' Evidence.

30

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 Sayakkara
 Examination

MR. GNANAPRAGASAM calls :

C. C. SAYAKKARA affirmed, 43, Head Clerk, Greenwood Group, Galagedera. I knew Mr. Vander Poorten the original defendant. I joined his service about 24 years ago. I started as a clerk. I was attending to the accounts during the latter part of my service. I joined the accounts branch about 10 or 12 years after I joined. Now I am the accountant. I am in charge of the account books including those kept by Mr. Vander Poorten from the time I joined service. In this case I was asked to prepare a statement of accounts relating to Thanketiya Syndicate. I went through all the account books and prepared a statement. I produce 40 statement marked D 1. I have entered every item of expenditure and every item of income in relation to Thanketiya Syndicate. I have calcu-

lated interest in this statement of accounts on every item as from the date of entry in the book up to 31-12-34. I am presenting three different accounts included in D 1. The first is the Thanketiya estate purchase account. (Mr. Chelvanayagam states he is not objecting to the formal production of D 1 because he understands the original books from which these particulars have been taken will be duly proved). The third account is Tanketiya timber sales account. Each of the three accounts contains debtor and creditor items, and I have balanced them. The first account namely the Thanketiya Estate purchase account starts from 28-3-24 and goes up to 31-3-29. As regards the Thanketiya estate working account, the earliest entry is on 30-4-24; it continues up to 14-6-31. The timber sales account starts from 25-6-26 and the last entry is on 31-1-34. With regard to the items in the three accounts in D 1 I am giving the date of entry as found in the books. I am giving the number of the ledger for every item with two exceptions. I am giving the ledger folio and the original principal sum and interest. Altogether there are 226 items. There are three items at the very end of the Tanketiya Estate working account; visiting fees, direction fees and machinery. The visiting fees and direction fees are not entered in the account books. For a certain period they have been entered. I was instructed to enter up for the remaining period when working up the accounts. The last two items, visiting fees and direction fees, do not appear. I merely worked them out. For a certain period they did appear. The direction fees were charged up to December, 1930, though the timber sales went up to 1934. Visiting fees in 1926, August (seven visits) come to Rs. 2,100. Those visits referred to at the end of the accounts were visits subsequent to August, 1926—visits made by Mr. Vander Poorten. With the exception of the three items I have mentioned all the other items I have taken from the books. I swear to the accuracy of these figures. They show accurately what has been entered in the account books. The interest has not been entered in the books. Whenever payment was made by cheque, under the column particulars is given the number of the cheque. I took these numbers as per account books. I have made up the totals of the three accounts. In the purchase account according to D 1 the sum advanced by Mr. Vander Poorten on behalf of the Syndicate in connection with the Thanketiya business was a total of Rs. 297,278.50. According to D 1 the account shows that Rs. 90,660 was paid back—that is to say, Rs. 90,660 was received by Mr. Vander Poorten. In other words Rs. 297,278.50 is debited to the Thanketiya Estate purchase account and Rs. 90,660 is credited. I have calculated the interest up to 31-12-34. I have given the interest in a separate column in the account so that I can get the total of the interest separately and the principal sum separately. In the working account the sums advanced total Rs. 99,154.41. The interest calculated is up to 31-12-34; so it comes to Rs. 31,746.26.

Sales Account.—The total sales of timber as appearing in the ledgers amount to Rs. 71,790.51. Felling expenses come to Rs. 32,290.30. Actually the difference between the sales recorded and the expenses was

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Rs. 39,500.21, but there are some accounts written off as bad debts. That amount is Rs. 25,419.89. Ultimately the balance credited to sales is Rs. 14,080.32. That is the nett realisation. The interest which I have calculated up to 31-12-34 comes therefore to Rs. 7,845.54. The total for which the Syndicate is given credit is Rs. 21,925.86. On the purchase account the principal sum of Rs. 206,618.50 ; the interest is Rs. 205,359.89 ; the total being Rs. 411,978.39. On the timber sales account the total credit due to them on account of monies actually recovered is Rs. 14,080.32; interest Rs. 7,845.54; aggregating Rs. 21,925.86. On the Thanketiya working count the total sum due to the original defendant is Rs. 130,900.75 10 inclusive of interest, principal being Rs. 99,154.49 and interest Rs. 31,746.26

(It is agreed at this stage that as the defendant's account books are marked X and referred to in the account particulars as such, the documents marked by the plaintiff on the last date and today will be remarked thus : Crown Grant dated 30-3-35 A 1—Deed 632 of 3-5-1923 A 2 ; Deed 316 of 16-8-1924 A 3 ; Deed 332 of 23-8-24 A 4 ; Deed 737 of the same date A 5. I make the necessary corrections in the proceedings of 16th February.)

(Shown X 1). (Mr. Chelvanayagam objects to the production of X 1 unless it is duly proved.)

To Court :

20

X 1 was not kept by me. I might have been working together with the other clerks at the time. (Mr. Chelvanayagam says he will not object to this document at this stage if counsel for defendant will undertake to prove it later, but if there is no such undertaking he submits the document is not admissible in evidence.)

ORDER

I allow the witness to speak to the books because although he did not write the entries himself, he was in the accounts branch at the time. If, however, I ultimately find that the witness knows nothing about any particular item and that item or the book itself it is not duly proved as 30 required by law, I shall reject the document.

I point to the entry of Rs. 275,000 being the amount paid to the Settlement Officer. At the time this Rs. 275,000 was paid I was in the office. (Mr. Chelvanayagam admits the correctness of the entry of Rs. 275,000). In 1924 I was in charge of the check rolls of Thanketiya Estate. As the check rolls came I used to check the entries. This was the general ledger kept at that time. I know that this was the ledger kept at that time. There are also other accounts, not only Thanketiya accounts. All Mr. Vander Poorten's accounts were kept in one ledger. There were subsidiary ledgers but this was the general ledger. This is 40 the first item in the Thanketiya Purchase Account. (Page 771 of X 1 referred to). Under March 28th (on the same day) there is an entry of Rs. 4,500 paid to Mr. Weerasooriya. That is by cheque. In the ledger it is not said that this payment is in respect of stamps but on inquiry

from Mr. Weerasooriya I found it was so. Under April 14, there is cheque HK 640 to the Surveyor-General for a plan—Rs. 9 X 1 folio 781. Rs. 250 brokerage on Rs. 100,000. I produce X 2. It is a continuation of ledger X 1. At folio 160 of X 2 under date 27-10-1924 is this entry; cheque MB 363 to K. Balasingham. The date of the cheque is 27-10-24. In the account book it has been debited on 23-1-25. That means this was first of all debited in another account and transferred later to this account. In X 2 it is debited under January 23, 1925. On 27-10-24 it was entered in another account. I cannot say just now where without referring to the journal. It was first entered in the current account. There the entry is : Thanketiya purchase account K. Balasingham 27-10-24. Current account is credited. First of all it was entered in the current account and afterwards transferred to the purchase account. I do not know why this sum of Rs. 3,500 was paid to Mr. Balasingham.

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In X 2 under January 23rd, 1925, there is an entry cheque—Arthur Fernando—Costs Alwis case; and the figure is Rs. 32.50. That is in folio 160 of X 2. Under March 25, 1924, in X 2 is an entry : Cheque HK 769 D. E. Weerasooriya stamps for transfer.

I produce X 4 (Mr. Chelvanayagam raises the same objection to X 4 as to X 2). Against date 28-2-29 on folio 195 there is an entry : Cheque MB 833 for Rs. 7,875 share of A. L. S. Somasunderam Chetty in Alwis case. I do not know anything about that entry. The cheque was given on 28-2-29 but debited in the books on 31st March.

Sgd. S. C. SWAN,
A. D. J.

Luncheon interval.

After luncheon interval.

CAROLIS SAYAKKARA recalled, affirmed.

In X 4 under date 28th March, 1924, there is an entry which reads :
30 " by cheque from members of the Syndicate " folio 771 Rs. 64,500. That is a credit entry.

(Shown X 2 folio 161). There is an entry " amount refunded by Settlement Officer ". That is a credit entry for Rs. 5,160.

(Shown X 4 folio 195). Under date 31st March, 1929, there is a sum of Rs. 21,000 credited to this account, the entry being " By Alwis as per voucher ".

(Shown D 1—statement of accounts) " Thanketiya Estate Purchase Account ". The last item on the debit side under date 17th January, 1927, " To cost claim Alwis D. C. 15811.....". That item does not
40 appear in the books. I have debited this account with Rs. 1,500. The Rs. 1,500 are costs in the case due to Mr. Weerasooriya in Alwis' case.

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We received Rs. 21,000 including those costs. That is costs due to Mr. Weerasooriya for conducting the case. On instructions from Mr. Vander Poorten the substituted defendant, that this is due to Mr. Weerasooriya I put it there.

(Mr. Gnanapragasam tenders marked SD 1 a certified copy of the plaint in D. C. Colombo 15811 and SD 2 a certified copy of the motion in D. C. Colombo 15811).

(It is now 5 minutes to 3 p.m. and I think it a convenient stage to adjourn as Mr. Gnanapragasam says that he is not familiar with the working account and the sales account. The trial will proceed on the 9th. 10

It is agreed that the books which the substituted defendant intends to produce in support of his accounts will be left in Proctor Mr. Weerasooriya's office from today up to the next date of trial and made available to the plaintiff's Proctor for inspection and examination.)

Sgd. S. C. SWAN,
A. D. J.
2-4-43.

D. C. 20662/L.

9th April, 1943.

MR. ADVOCATE CHELVANAYAGAM with MR. ADVOCATE NAVARAT-NARAJAH for the contesting substituted plaintiffs. 20

MR. ADVOCATE CHOKSY with MR. ADVOCATE GNANAPRAGASAM for the substituted defendants.

C. C. SAYAKKARA affirmed, recalled.

(Xn. contd.):

(Mr. Choksy proposes to deal now with the working accounts. Witness is referred to the Thanketiya Estate Working Account). I am referring to the items appearing on the first sheet dealing with the working account commencing from the 31st May, 1925. The first item refers to 10 forks a/c Weyweltalawa. That appears in the ledger X 2 page 327. That is a credit item of a sum of Rs. 66.60. That was supplied from Thanketiya 30 to another estate Weyweltalawa. Therefore Thanketiya estate is given credit for their value. As before I have calculated interest up to 31st December, 1934, in the case of the working account also, both as regards credit items as well as debit items. I have with me the journal corresponding to the ledger X 2. The journal is marked CX 20. The journal entry relating to these 10 forks is on page 486.

The next credit item is of the 30th June, 1925. The value of a road tracer which has been returned is credited to the Thanketiya Estate Working A/c that is a sum of Rs. 35. That appears in the ledger X 7 on page 300. That is a tracer ordered for Thanketiya, returned. As Thanketiya has been 40

debited with the cost of it, when it was returned the working account was credited. The corresponding journal entry is in CX 20 at page 503. According to the journal Messrs. Walker & Greig were debited and Thanketiya working account was credited.

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The next item which is the third on the Thanketiya estate working account is against 31st July, 1925. That is a credit item of Rs. 732.65. That appears in the ledger X 7 on page 300 and the corresponding entry in the journal CX 20 is on page 524.

The late Mr. A. J. Vander Poorten had with him a contractor to fell
10 timber at Thanketiya. The initials K. V. M. refer to K. V. Markandan. He was the timber felling contractor. Mr. Horsfall has paid to Mr. Markandan out of monies of Thanketiya estate working account in his hands a sum of Rs. 732.65. Therefore the working account is credited with that amount and Mr. Markandan debited. It is a payment to Mr. Markandan out of monies of Thanketiya estate working account. The journal shows on the same page that Mr. Markandan has been debited with the same sum. The journal entry also gives a reference to the page of the ledger account of Mr. Markandan where Mr. Markandan will be debited with it. The debit to Mr. Markandan appears in the ledger X 7 on page 169.

20 The next item for which the Thanketiya estate working account is given credit is a sum of Rs. 519.19. That appears in ledger X 7 on page 300 and in the journal CX 20 on page 525. That item also refers to certain monies advanced by the Superintendent of the Estate to Mr. Markandan on timber felling account. According to the journal Mr. Markandan is debited with this sum of Rs. 519.19 and the Thanketiya Working A/c is credited.

To Court: Mr. Thambiah was the conductor. After Mr. Horsfall, Mr. Thambiah was in charge.

30 According to the books Mr. Thambiah paid this sum of Rs. 519.19 to Mr. Markandan. That is clear from the journal. The journal gives a reference to the corresponding ledger folio of Mr. Markandan. Ledger X 7 page 169 shows this item as debited to Mr. Markandan.

The next item of credit is a sum of Rs. 112.50. That is in respect of a change-block and tackle which were returned to Messrs. Walker & Greig. That appear in ledger X 7 on page 300. The journal is CX 20 page 590. The journal shows that Messrs. Walker & Greig were debited with that amount. They are debited with that sum on page 196 of ledger X 7.

40 The next credit item is against the date 1st June, 1926. A sum of Rs. 200 was paid to K. V. M. that is Mr. Markandan. That appears in ledger X 7 page 340 and in journal CX 20 page 694. The journal folio is wrongly given in the ledger as 624. I have traced the item on page 694 of the journal.

The next three items of Rs. 73.65, Rs. 18.30 and Rs. 32.25 also appear on the same page of the journal and on the same page of the ledger also. The last three items are the cost of labour of Thanketiya Estate lent to Mr. Markandan. Mr. Markandan's account was debited with these items.

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The next item for which credit is given is Rs. 562.50, that is, half the salary of the conductor from the end of March to November, 1925, at Rs. 125 a month. Because the conductor employed by Thanketiya estate had supervised the felling of timber by Mr. Markandan, Mr. Markandan is debited with half the salary of the conductor during that period. The item appears in journal CX 20 page 702. The debit to Mr. Markandan appears on page 169 of ledger X 7.

At the end of page 14 of D 1 to which I have been referring to there is an item of Rs. 51,115.48. That is the excess of the total of the debit items against the working a/c after giving credit for the various credit 10 items regarding which I have just spoken.

To Court : The total debit of the Working Expenses a/c should be Rs. 53,468.12. I have deducted the credits shown on page 8 of the account and the balance would be Rs. 51,115.48. That is a debit against the Working Expenses a/c.

The details of the various debit items totalling Rs. 53,468.12 begin on the next page of D 1 with an item dated 30th April, 1924, of Rs. 200. That is money sent by Pappé & Co. to Thanketiya estate and utilised by the estate for their working.

I am personally aware of most of the transactions relating to this 20 account. I was working with Mr. A. J. Vander Poorten at that time. In connection with the preparation of the accounts filed in Court I looked into, verified and found out the facts relating to each of these transactions which appear in the account D 1. I have examined the documents on which the various items in D 1 appear. I have also gone into the various items dealt with in this account in connection with other cases which have been brought in this Court in connection with this same Thanketiya estate ; claims by Mr. Vander Poorten against other parties who were also liable to pay him various monies. I am thoroughly familiar with these various matters regarding which I am giving evidence. 30

In the lifetime of Mr. Vander Poorten I was working in his office. Since his death I have continued to work with the executors. I had been assisting the executors also in connection with the various testamentary cases and accounts which have to be filed in the testamentary proceedings. The estate of the late Mr. A. J. Vander Poorten is being administered in Kandy in testamentary proceedings No. 50.

I am now referring to the debit items of the Working A/c from page 9 of the account D 1. I have already said that the first item is Rs. 200. This appears in ledger X 1 on page 183. The corresponding journal entry is to be found in CX 20 on page 252. Pappé & Co. had given the money 40 at that time for the working of Thanketiya estate. Pappé & Co. were the brokers of Mr. Vander Poorten at that time and they have sent on instructions from him Rs. 200 to Thanketiya estate. Pappé & Co. has been credited with that amount at page 804 of ledger X 1. Under the heading "Pappé & Co.'s A/c" Rs. 200 is credited. The entry reads "cash a/c Thanketiya" and it appears on the ledger page of Pappé & Co. and is

credited to their account, and the same journal reference is given. Page 833 in X 1 has Thanketiya a/c on it. There, it is debited to the Thanketiya a/c. That sum of Rs. 200 is credited to General Expenses. That appears from the journal CX 20 page 256. The General Expenses A/c referred to in CX 20 at page 256 is to be found in ledger X 1 on page 822 and the item reads "By preliminary expenses a/c Thanketiya Inspection Land Rs. 200."

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Examination
—continued.

Accounts were kept on Thanketiya estate itself of the various expenses incurred by the Superintendent or conductor or other persons on the estate. Mr. Horsfall was the first Superintendent to go to Thanketiya. He kept monthly reports for a certain period. Those reports were not on printed forms. Those were written accounts by him of the various items of expenditure incurred during each month. Those returns would be sent by him to Galagedera where Mr. A. J. Vander Poorten had his main office. I was working in that office. Those accounts will be scrutinised at Galagedera and then entered in the various ledgers and other connected books. I was in charge of those monthly reports not only of that estate but also of various accounts that used to come to Galagedera in regard to other properties which belong to Mr. Vander Poorten or in which he had any interest. I used to scrutinise and see whether they are in order and correct. From those monthly reports I take the various items to be distributed under various headings in the various ledgers, journals, etc. That was the system of accounts which Mr. Vander Poorten had. The books I am referring to in Court are the very books which were kept at that time. These are the general ledgers. We call "general ledger" because all accounts of Mr. Vander Poorten appear in one ledger and one journal and for estates there are subsidiary ledgers. Each estate had a subsidiary ledger, a journal, check roll and monthly report book in which the monthly reports relating to that estate were filed.

At the beginning Mr. Horsfall started a subsidiary ledger for Thanketiya alone which I have in Court. After Mr. Horsfall left the other conductors only kept check rolls and they were sent to Galagedera monthly. In those check rolls they gave all particulars of items of expenditure incurred in connection with the estate. It was really a check roll and a cash account. The person in charge of Thanketiya received from time to time various sums of money or remittances for the purpose of working the estate. In his check roll and cash account he would account for the manner in which he has expended the money. That is how the account was kept. Upon the receipt of the monthly check roll and cash account I would then check and verify and see whether the Superintendents have accounted for all money sent to them and in what manner they have expended those monies.

Q. When the subsidiary books of account relative to Thanketiya were discontinued, into what books of account were items from the check roll and cash account sent every month posted?

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Defendants'
Evidence.
Sayakkara
Examination
—continued.

A. We used to check only the check rolls and the money that we sent—whether they have accounted correctly—and file in office.

I used to file and keep those check rolls and cash accounts.

To Court : I don't post into the general ledger the items in the check roll and cash account. When money is sent, in Galagedera we enter in the general ledger under the Thanketiya account. Monthly they send an account to Galagedera and we check and find out whether they have accounted for all the money and then we file them in office. I got all the check rolls and cash accounts in Court to show that these amounts which were debited in the general ledger were duly expended the details of expenses will appear in the check rolls and cash accounts..

This system of check roll and cash accounts began in April after Mr. Horsfall left. He was there for about six or seven months. He started work in May, 1924. I am saying this by referring to the first statement of account which I received from him. According to the records in the office Mr. Horsfall started in 1924 May and he left about the end of January 1925. He kept monthly statements of accounts up to January, 1925. I have before me in Court the monthly reports sent by Mr. Horsfall from May, 1924, to January, 1925. He then left the services of Mr. Vander Poorten. (Shown the reports of Mr. Horsfall) I am able to identify his signature.

To Court : Where is Mr. Horsfall ? In a previous case—one of these Thanketiya cases—he came to give evidence.

(Mr. Chelvanayagam objects to the production of any documents written by Mr. Horsfall unless he is called.)

Mr. Horsfall was at Talawakelle about two years ago. He was at St. Coomb's Talawakelle. I don't know where he is now.

(Mr. Choksy states that he has summoned Mr. Horsfall and deposited batta but summons has not been served.)

ORDER

30

I will allow the documents to be tendered in evidence at this stage. If eventually they have not been duly proved or if I find they are inadmissible for any other reason I shall not act upon those documents.

To Court : All the items merely appear as debits in the ledger. The details will appear in either the accounts of Mr. Horsfall or the other conductors. But there are cheques issued to firms like Walker & Greig and Hunter & Co., and so on, details of which are given either in the subsidiary ledger kept by Mr. Horsfall or in the check rolls and cash accounts submitted every month.

The third item on page 9 of D 1 refers to a cheque on the Mercantile Bank. That item is a debit of Rs. 1,250 appearing on page 833 of X 1. Ledger gives no details. The journal merely says "Thanketiya Account" The monthly report shows how that amount was spent. I refer to the monthly

report signed by Mr. Horsfall on 10th August, 1924, covering the periods May, June and July, 1924, marked CX 6. He debits himself with a sum of Rs. 2,750 which is made up of the third item on page 9 of D 1 of Rs. 1,250 and the 5th item on the same page of Rs. 1,500. He accounts for it in the document CX 6. He shows that the expenditure for the period covered by this account came to Rs. 4,936.94. He therefore still had to receive Rs. 2,186.94. He shows that on this document in his balance sheet. The details of this sum of Rs. 2,186.94 also appear on that document. The details of Rs. 4,936.94 appear on the other side of that document.

No. 10
Substituted
Defendants'
Evidence.
Sayakkara
Examination
—continued.

Sgd. S. C. SWAN,
A. D. J.

Luncheon interval.

After lunch.

C. C. SAYAKKARA : affirmed, recalled. (Xn.—contd.):

Item No. 4 on page 9 " Adigar " in that item refers to Adigar J. H. Meedeniya. That appears on page 282 of the journal CX 20. That is a cable sent to Meedeniya in connection with Thanketiya. At the time he was in England. He had a share in Thanketiya. He was also a member of the Syndicate—of the Thanketiya Syndicate.

The next item of Rs. 1,500 I have already spoken to.

The next debit item is a sum of Rs. 3,000 under date 11-8-1924. That appears on the ledger X 1 at page 833, and on page 317 is the corresponding journal entry. It shows that a cheque of the Mercantile Bank was sent on the Thanketiya a/c to the estate. That Rs. 3,000 cheque appears on the monthly report for August, 1924, marked CX 9 and the manner in which it was expended appears on the two sides of that statement. According to that statement of accounts there was still a sum of Rs. 986.51 due to the estate for expenditure incurred during the relevant periods.

30 The next item is a debit of Rs. 500 against the date 5th September. That appears in ledger X 2 page 48 and on page 338 of journal CX 20. The monthly report of Mr. Horsfall for September and October, 1924 (marked CX 10) shows that Mr. Horsfall has received Rs. 2,500 during September and Rs. 3,000 in October. The ledger also shows that Page 48 of the ledger shows that the Rs. 2,500 is made up of this item of Rs. 500 to which I am referring and the next two items of Rs. 1,000 each. On CX 10 Mr. Horsfall has shown accounts relative to these three items totalling Rs. 2,500 and also relative to the two items of Rs. 1,500 each appearing on page 9 of D 1 against two dates in October. Those two
40 items of October total Rs. 3,000. The ledger X 2 on page 48 shows both those items as being remittances by cheques drawn on the Mercantile Bank. After giving credit for all these remittances totalling Rs. 5,500 Mr. Horsfall shows that there is still a sum of Rs. 1,181.05 still due to him as Superintendent for the work he had done.

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Sayakkara
Examination
—continued.

The next debit item is a sum of Rs. 350.71 against date 23-9-24. According to CX 10 Walker & Greig Ltd. had to be paid Rs. 584.24. On that account they have been sent Rs. 350.71 by cheque on the Mercantile Bank. The ledger shows that. The corresponding journal entry is on page 338 of CX 20.

The next item of Rs. 15.45 represents an amount due to them according to Mr. Horsfall's monthly report CX 10. The ledger shows that Hunter & Co. were sent a cheque in payment. The corresponding journal entry is on page 338 of CX 20.

The next debit item of Rs. 41.93 is also on Mr. Horsfall's report CX 10 10 due to Messrs. H. W. Cave & Co. The ledger and the journal both show that that item has been paid. According to Mr. Horsfall's report Rs. 34.08 was due to the Colombo Apothecaries' Co. Ltd., but a cheque for only Rs. 27.20 was sent to them during that month. That is how it appears in the ledger and journal on the same page—page 338. According to CX 10 Colombo Stores Ltd. had to be paid Rs. 51.66. According to the ledger and the journal they have been paid back on 27-11-24. Page 339 of the journal shows that.

I wish to correct myself in regard to the item of Rs. 350.71. That was a payment on account of a sum of Rs. 368.73 appearing on Mr. Hors- 20 fall's a/c, CX 9. The items of Rs. 15.45 and Rs. 41.93 referred to by me earlier appear on CX 9 not on CX 10.

Rs. 27.20 was paid to the Colombo Apothecaries on 27-9-24 by a cheque on the Mercantile Bank. According to CX 10 Rs. 34.08 was the total amount due to Colombo Apothecaries and that was due up to the end of October. Sometimes bills would be sent direct to Galagedera instead of being sent through the Superintendent of Thanketiya and so it is possible that certain payments have been made directly from Galagedera to various firms instead of the payments appearing in the Superintendent's report. The item of Rs. 9.44 was probably one such item. 30

The next debit item is a sum of Rs. 7.08, rail freight and coolly hire on a wire shoot. That does not appear in Mr. Horsfall's a/cs because it would be a payment made directly from Galagedera. The ledger X 2 page 48 shows that the journal entry is on page 347. That is sent from Weweltalawa Estate to Thanketiya. The journal shows that Weweltalawa was credited with that item and Thanketiya was debited. Weweltalawa is in Watawala—it is one of Mr. A. J. Vander Poorten's own personal estates. Thanketiya estate was in Kahawatta district—between the Rakwana and Balangoda districts bordering the Walawe Ganga—very far away from Weweltalawa. But all along Mr. Vander Poorten kept the accounts of 40 Thanketiya on the footing that he was the sole owner of the estate, until the Privy Council decision. I have now had to recast the accounts in accordance with the Privy Council decision.

According to Mr. Horsfall's report CX 10 Colombo Apothecaries' Co. Ltd. were due Rs. 34.08 as at the end of October. The ledger and journal show a payment of Rs. 32.48. These bills were scrutinised from time to

time as they came in. I now remember why there are certain differences. When bills were received we made a certain discount from some of them. When that adjustment is made the payment appearing on the ledger represents the actual amount due. We deduct the discount and pay.

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Defendants'
Evidence.
Sayakkara
Examination
—continued.

The next item of Rs. 1,000 appearing on page 48 of X 2 appears on Mr. Horsfall's report for November and December, 1924, CX 17, signed by Mr. Horsfall on 22-1-25. The Rs. 1,000 appears as having been received by him in November. He has accounted for it in that monthly statement. The same monthly statement shows that Rs. 584.24 has been paid to
10 Walker & Greig Ltd. That item appears in the ledger as well as in the journal. The journal entry is on page 388 of CX 20.

The next item of Rs. 20 being a payment to the Director of Agriculture was a direct payment from the head office at Galagedera and it does not appear in the Superintendent's report. The journal entry is on page 393.

The next item of Rs. 200 being the value of two carts appears on the ledger and on page 401 of the journal. The amount was debited to Thanketiys and credited to the general account. That is because the carts were supplied from Galagedera. According to Mr. Horsfall's report for January, 1925, he has received this sum of Rs. 1,500 in January, 1925.
20 The report shows that the sum was placed with the Mercantile Bank of India by Mr. A. J. Vander Poorten who is referred to in the document by his initials A. J. V. D. P.

To Court : Why is that cheque given to Chelliah ? Sometimes he comes there and takes these cheques also to Thanketiya. None of the monthly reports shows that Chelliah had given that money to Mr. Horsfall.

CX 29 shows that in addition to the cheque for Rs. 1,500 entered on page 9 of D 1 against date 19-1-25 he received a further sum of Rs. 500 "Cash from A. J. Vander Poorten Rs. 500."

Where does this item of Rs. 500 appearing on Mr. Horsfall's report
30 XC 29 come into this statement D 1 ? That is the next item of Rs. 500 appearing on page 9 of D 1 against date 28-1.

(To Court : So that Horsfall has accounted not merely for Rs. 1,500 sent directly to him by cheque but also for a further sum of Rs. 500 presumably the cheque taken to him by Chelliah. The ledger shows "January 28 Cheque H. K. H. Chelliah Rs. 500".)

The journal has the corresponding entry on page 412. Journal page 412 against date 28-1 shows a cheque has been given to Chelliah for Rs. 1,500—one cheque HK 012—of which the journal shows that Rs. 1,000 was to be utilised for Plumbago Syndicate A/c and Rs. 500 for Thanketiya.
40 I say that the Rs. 500 referred to on that page of the journal is the Rs. 500 referred to by Mr. Horsfall in his report for January, 1925, as cash from A. J. Vander Poorten.

The next two items on page 9 of D 1 of Rs. 14.50 and Rs. 63 together total Rs. 77.50. They represent the cost of one case tea supplied to Mrs. Horsfall and Colombo charges in respect of that. Mr. Horsfall's same

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Examination
—continued.

report for January, 1925 CX 29 shows Rs. 71.50 against the words " By 50 lbs. tea and expenses to Mrs. Horsfall ". The ledger X 2 on page 50 has 3 items referring to this tea—one of Rs. 14.50 the other being the cost of the case of 50 lbs., namely Rs. 57. Those two together total Rs. 71.50. The ledger shows a further item of 6 lbs. tea " gratis to Horsfall " Rs. 6. That Rs. 6 does not appear on CX 29. I have added that to the Rs. 57 and shown it as Rs. 63 on D 1. Although it was gratis to Mr. Horsfall it would naturally have to be charged to the estate.

The next debit item is a sum of Rs. 643.20 a payment to Messrs. Walker & Greig on 1-2-25. That item also appears on Mr. Horsfall's 10 report CX 29. That has been paid on the estate account and so it is debited to Thanketiya estate in the ledger and in the journal.

The next debit item of Rs. 31.68 also appears on Mr. Horsfall's report for January, 1925, and in the journal and ledger. Hunter & Co.'s bills would be for tools and implements supplied. There are 4 items, 3 of Rs. 100 each and one of Rs. 200 to V. K. Sivasubramaniam. During that period Mr. Horsfall left. Then Mr. V. K. Sivasubramaniam's services were engaged temporarily to supervise the working of the estate. These 3 items of Rs 100 and the 4th item of Rs 200 represent money sent to him for the working of the estate. 20

(To Court : To facilitate cashing of cheques for small amounts he was given 4 cheques, 3 of Rs. 100 each and one of Rs. 200. I remember this incident because the man came to Galagedera and the cheques were given to him.)

On the same day, 10th February, I gave Horsfall a cheque for Rs. 1,500. That also appears on Mr. Horsfall's report for January, 1925, which reads as follows :—By cheque to B. F. Horsfall 11-2-25. Although the date is different it refers to the same cheque. It has been accounted for by Mr. Horsfall in that monthly report.

The next item is 7th March a cheque for Horsfall Rs. 858.68. Horsfall 30 left and rendered accounts up to the end of January. He came with his own personal account to Mr. Vander Poorten and he was paid a cheque in settlement of his salary. The journal has the item but does not say for what it was paid. According to Mr. Horsfall's report for January, 1925, as on 11-2-25 he had to get Rs. 2,862.77. That represents money due to him personally. That same figure Rs. 2,862.77 appears in the ledger in Mr. Horsfall's personal account—CX 28. He fell ill, he had malaria. He came to the Colombo General Hospital. He was there one or two months and we had to settle him off. He has left the ledger a/c uncompleted. Thanketiya is a highly malarial district. No one who 40 went there escaped malaria. Even the estate had to pay his hospital bills. Mr. Horsfall has debited Thanketiya estate with expenses in connection with his illness in his monthly report. I have not been able to trace the cheque counterfoil book containing the counterfoil of this particular cheque. I have some cheque counterfoil books relevant for this period, but I have not been able to trace the particular book containing this cheque counter-

foil. These counterfoil books have been produced from time to time in various cases before either this Court or the Commissioner appointed by this Court for the checking of accounts. They have also been frequently inspected by proctors or lawyers or accountants of various parties who have been sued by Mr. Vander Poorten or who have filed action against him. With the result that they have got scattered about. In connection with the case brought against Mr. Ranasinghe I produced in this Court about 100 cheque counterfoils. As a result of constant shifting about some are now missing.

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Sayakkara
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—continued.

10 I have before me V.K. Sivasubramaniam's check roll sheet for the month of February, 1925. That contains the names of labourers who were working on Thanketiya, the number of days they worked, their rate of pay per day and the amount due to each of them for the month. It has also columns relating to the debts due by the labourers, provisions supplied to them, cash advanced from time to time and the balance due paid to them at the end of the month. Annexed to that monthly statement is a report dated 3-3-1925. Sivasubramaniam is dead. He had acute malaria and he gave up the billet. I am able to identify the signature of Mr. Sivasubramaniam on the report annexed for February, 1925. He did not
20 give an account of the money sent to him. He had no time to give an account.

(Mr. Choksy marks Mr. Sivasubramaniam's report dated 3-3-1925 SD 3 and accounts for the month of February, 1925, rendered by him as SD 4.)

I also produce letter written by Mr. V. K. Sivasubramaniam of 18-2-25 marked SD 5 where he acknowledges receipt of the 3 cheques for Rs. 100 each and also of the cheque for Rs. 200.

The next item is a debit of Rs. 100 on 21-3-25, a cheque in favour of Mr. Thambiah. Thambiah is the man who succeeded Mr. Sivasubramaniam at Thanketiya. So far as I am aware he is no longer alive. Mr.
30 Vander Poorten wanted to summon him in connection with one of the Thanketiya cases. We then learnt that he was dead. I have before me his cash account for March, 1925. I produce that marked SD 6. In that he shows this Rs. 100 as having been received by him. He also shows having received Rs. 50 in cash. That Rs. 50 appears on page 10 of D 1 under date 31-3-25. The same document SD 6 shows how he spent the Rs. 150 leaving a balance of only Rs. 5.25 in his hands as on 1-4-25. The document SD 6 has got certain figures written aslant. I identify that as being in my handwriting.

40 (Counsel encircles those items in a pencil mark.) That is in my handwriting. It shows that I have checked the figures appearing on this account. Annexed to SD 6 is his check roll for the month of March, 1925—SD 7.

The next two items on D 1 of Rs. 31.75 paid to the Colombo Stores and Rs. 54.72 paid to the Colombo Apothecaries would be in payment of items appearing on Mr. Horsfall's report CX 29 as due up to 11-2-25.

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Defendants'
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Sayakkara
Examination
—continued.

The Colombo Stores item appears on that report at Rs. 31.75 but the Colombo Apothecaries item appears on the report at Rs. 61.17. Rs. 54.72 only was paid to the Colombo Apothecaries.

I have not been able to trace Mr. Thambiah's cash a/c for the month of April, 1925, accounting for the 5 cheques of Rs. 100 each appearing on page 10 of D 1. He was the Superintendent during April also. There are journal entries in support of the entries in the ledger. They appear on page 459 of the ledger. The entry reads "Thanketiya Dr. Check Thambiah".

The next two debit items relate to the two advertisements for rubber 10 seeds. They were going to plant rubber also and so advertisements were inserted to try and secure rubber seeds.

The next item Rs. 191.90 debited to the working a/c is representing a payment to the Government Agent of Sabaragamuwa Province where Thanketiya Estate was situated. I cannot personally recollect what that item was but I am certain it has something to do with Thanketiya Estate.

The next item of Rs. 9.10 represents the payment of a balance due to the Colombo Apothecaries Co. They supplied drugs for estate requirements—for the coolies or for the Superintendent. Mr. Horsfall's report bears that out. He had to buy medicines from time to time. 20

I know that a number of rubber trees were planted in Thanketiya. First of all nurseries were opened and then stumps were replanted in areas which were intended to be opened up in rubber. Mr. Vander Poorten also tried to grow cocoa on a portion of Thanketiya ; also coconuts.

The Superintendent's monthly check rolls give details of the various types of work for which labour expenses were incurred. I refer to the labourers' pay list for August, 1925—SD 8—the back of which shows that a jungle near the river was cut for rubber nurseries. The work lasted for 12 days. The watering of the nurseries cost Rs. 234.82 during that month.

The account for May, 1925, rendered by Mr. Thambiah I produce⁸⁰ marked SD 9. That shows that Mr. Thambiah has received Rs. 400 by 4 cheques and a further Rs. 200 by 2 cheques. That would account for 4 of the 5 cheques of Rs. 100 each appearing on D 1 during the month of April and probably for the two cheques received by him in May. The account shows that the balance due to him on the April check roll account has been entered as received in May, 1925. Mudaliyar K. V. Makandan has countersigned the account as having been checked and found correct. I can identify his signature. He is no longer alive.

The next item Rs. 2.56 represents the cost of tea sent from Mr. Vander Poorten's tea estate in Weweltalawa to Thanketiya for use of the Superin- 40 tendent there.

The next 3 items are 3 cheques of Rs. 200 each issued in favour of Mr. Thambiah in June, 1925. I produce Mr. Thambiah's letter of 6-7-25 marked SD 10 where in the first sentence he acknowledges receipt of 3 cheques for Rs. 200 each totalling Rs. 600 and he states that the accounts

and cash details for the last month will be posted in a day or two. I produce the labourers' pay list and distribution of work sheet and the cash account for June, 1925, signed by Mr. Thambiah on 28-7-25 marked SD 11. The estate expenditure account for June, 1925, which is one of the sheets marked SD 11 shows that he has received the Rs. 600 sent to him against date 23rd June. It also refers to the two cheques totalling Rs. 200 each as having been received by him on this account showing a balance in his hand as on 1-7-25 of a sum of Rs. 66.70.

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Defendants'
Evidence.
Sayakkara
Examination
—continued.

I also produce marked SD 12 a sketch of a bridge which Mr. Thambiah suggested should be built in connection with the working of Thanketiya estate. On the back of it is given the specifications and he signs it himself. He states on the back that a bridge of this type is required, if the logs are to be transported in winter and summer.

I produce another sketch SD 13 of a building which Mr. Thambiah proposed should be put up. He states in a footnote that this is urgently required.

The next item of Rs. 112.50 is the debit for chain, block and tackle which were returned and for which credit is given on page 8 of D 1.

The next debit Rs. 4.65 is the rail freight and cart hire for this chain block and tackle.

The next debit Rs. 11.43 is for two watering cans for watering the nurseries.

(Further hearing adjourned for the 30th and 31st August, 1st, 2nd and 3rd September.)

Sgd. S. C. SWAN,
A. D. J.

D. C. 20662/L.

30th August, 1943.

Appearance as before.

C. C. SAYAKKARA affirmed, recalled :

80 (Examination in chief continued.)

(Shown page 11 of D 1). There are 6 items in page 11 of Rs. 200 each which shows that they were payments by cheques on the Mercantile Bank in favour of Mr. A. Thambiah. Mr. Thambiah was the Superintendent at that time of Thanketiya. I produce letter dated 24-8-25, marked SD 14 from Mr. Thambiah. By this letter Mr. Thambiah acknowledges receipt altogether of Rs. 1,200 in the month of August, 1925. Mr. Thambiah is dead. He died a short time after he left Thanketiya. He was there for a short time. He got malarial fever and left. The page of the ledger and the reference number by which that ledger is identified appear in two columns right through this account. These particular items appear in the ledger marked X 7 page 300. In the ledger the page of the journal on which the items appear is also given. The journal entries relative to these 6 items appear in the journal which has already been produced marked CX 20 on page 530.

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Examination
—continued.

The next item on page 11 of D 1 is an item of Rs. 7 being cart hire for carting rubber seeds. We do not generally take receipts from carters.

The next item shows that rubber seeds have been sent by rail. Rs. 25 was the rail freight incurred for that.

The last item for August against date 31st refers to a sum of Rs. 18.30 That is for survey fees in regard to an application for a piece of land from the Crown. Mr. Vander Poorten applied for a lease of that land to stack up timber. I produce the two receipts and a letter in support of the item of Rs. 18.30. The 30 cents represent money order commission for sending the Rs. 18. I produce the receipts marked SD 15 dated August, 1926, 10 for Rs. 6, another receipt SD 16 for Rs. 6 and a letter dated 10-8-25, SD 17 for a further Rs. 6. The letter SD 17 enclosed a certain receipt which is missing. Therefore I produce the letter itself which enclosed the receipt.

The next 3 items on D 1 of Rs. 100 each are supported by a letter from Mr. Thambiah dated 12-9-25, SD 18. In SD 18 he refers to the fact that Mr. A. J. Vander Poorten's first order was to try and reduce the daily rate which he had already done. He also refers to the sickness that has befallen some of the labourers who were working there.

The next 3 items of Rs. 200 each and the 4th item of Rs. 10 are acknowledged by Mr. Thambiah in his letter of 20-10-25 SD 19. He also states that the laying of rubber seeds is in progress and that it would be finished by the 22nd and that the jungle has been cleared. In that letter Mr. Thambiah suggests that Mr. Vander Poorten come after the 27th. To my knowledge Mr. A. J. Vander Poorten had visited Thanketiya. It is very difficult to get to the place. It is between 90 and 100 miles from Colombo. You have also got to cross the Walawe Ganga. Mr. Vander Poorten had to make his own arrangements to have a means of crossing the river. I do not actually know what he had done. I have not seen it. It appears from correspondence and accounts that he had to put up 30 a rope and trolley to cross the river at his own expense. Once you cross the river you have got to walk through jungle. There are huts and until you get to the huts you have to pass jungle for 4 or 5 miles. As appears from the correspondence and the money spent, it is a highly malarial locality. Many coolies died of malaria. Some of them had to leave the place because of malaria. Mr. Thambiah himself was very severely stricken with malaria and left owing to that. Shortly thereafter he died. Mr. Horsfall who was the first Superintendent also fell ill very badly with malaria and he had to come to the General Hospital.

The next 4 items on the account amount to Rs. 610. They were 40 payments by cheques on the Mercantile Bank in favour of D. R. Wijesinghe. Wijesinghe was the new man who succeeded Mr. Thambiah. The last payment to Mr. Thambiah according to the accounts was in October. Mr. Thambiah left about the end of October, 1925. The last letter that Mr. Thambiah wrote was on 10-11-25 which I produce SD 20. It refers to the fact that the laying down of pegs in straight lines where rubber

plants would have to be planted is in progress. It also shows that there was a wire-fenced area which was to be planted with rubber. Thanketiya was infested with wild elephants and other animals. Protection was necessary against them. He also states in that letter that the planting of rubber plants could be finished by the next day. He states also that the lining for rubber in the previous years clearing would be continued and he wants Mr. Vander Poorten to send the rubber plants. The nearest railway station to Thanketiya is Kahawatte, about 30 miles or so. The letter shows that Mr. Vander Poorten had visited the place shortly before
 10 it was written. It refers to the fact that a portion of the new rubber nursery had been covered by floods. He ends up the letter with thanks to Mr. Vander Poorten for his kindness while he served under his master and also to the fact that he was very ill, that his legs were swollen and that he was advised to take a change.

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 Defendants'
 Evidence.
 Sayakkara
 Examination
 —continued.

I produce a further letter from Mr. Thambiah dated 28-11-25 SD 21, where he states that his successor had not yet arrived and so he was staying over till Mr. Wijesinghe arrived. It refers to the fact that posts for fences had been cut and their ends burnt. A wire mesh also has been sent up and removed from the station. He wants Mr. Vander Poorten to
 20 send him the plants in time. That would be with reference to rubber plants. He also refers in the post-script to the "complicated sickness" from which he is suffering. Apparently Mr. Thambiah did not leave at the end of October. He waited till Mr. Wijesinghe came to hand over the charge of the estate.

I produce another letter from Mr. Thambiah dated 23-11-25 SD 22 where he acknowledges having received from Messrs. Walker & Greig the wire netting which had been despatched to Kahawatte railway station and also the plants. To SD 22 he has annexed accounts for the month of November, 1925. I produce that marked SD 23. That account shows
 30 that 3 cheques totalling Rs. 600 had been received by him at Thanketiya. I identify the account itself as being in the handwriting of Mr. Wijesinghe. So that Messrs. Wijesinghe and Thambiah were both there for a short time. Mr. Wijesinghe is dead. I even attended his funeral. He lived close to Galagedera which is the place where Mr. Vander Poorten had his chief estate and where all the accounts are kept and where the office was. Wijesinghe's native place was a place called Wawala, close to Galagedera. His services were engaged there and he was sent from there to Thanketiya. I know that myself. I am able to identify Mr. Wijesinghe's handwriting. This account for November, 1925, SD 23, also shows that Mr. Wijesinghe
 40 received Rs. 20 from Mr. Vander Poorten himself at Thanketiya. There is an item in that account "Rs. 20 received from P. D." against the date 5th November. P. D. stands for periya dorai that is the big master, Mr. A. J. Vander Poorten. The same account shows that a sum of Rs. 10 was received in cash on the 1st November from H. V. P. Those initials stand for Henry Vander Poorten, a son of Mr. Vander Poorten who was assisting Mr. Vander Poorten in his work in connection with his various properties and undertakings. The account shows that the money was received at

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—continued.

Pilessa. There was an estate at Pilessa belonging to Mr. Vander Poorten close to Galagedera. Apparently Mr. Wijesinghe has gone to that Pilessa estate and met Mr. Henry Vander Poorten and got the money from him there. That item of Rs. 10 appears on page 11 of D 1. The same account shows that on 3rd November Rs. 20 was received in cash from P. D. that means Mr. A. J. Vander Poorten, at the G. O. H., *i.e.* Grand Oriental Hotel, Colombo; also that a further item of Rs. 20 was received from Mr. A. J. Vander Poorten at the G. O. H. against the date 24th November. So that according to this account, in addition to the sum of Rs. 610 appearing on D 1 the Superintendent has received three additional sums of Rs. 20 each. Those have by mistake been omitted in this account D 1. This account D 1 therefore should be increased by a sum of Rs. 60 so far as the working account is concerned.

The next item in D 1 is a sum of Rs. 2.94 being rail freight on block and tackle sent from Weweltalawa. That is another tea estate of Mr. A. J. Vander Poorten at Watawala in the Hatton District. I have not the receipt to prove the actual payment, but it appears like other items in the books of account Mr. Vander Poorten kept in the ordinary course of business.

The next item in D 1 relates to the cost of 35 bushels of rice totalling Rs. 232.75. I produce Mr. Wijesinghe's letter dated 3-1-26 SD 24 where he states that the rice delivered at the Kahawatta station on the Monday could not be brought to the estate still because there were no carts and also because the cart hire was too much. He also complains of difficulty in travelling, that there was starvation owing to the inability of getting goods in time and so the coolies were not willing to stay. He complains that it is not possible to get any foodstuffs from any place close by. Godakawala is a place close by. He also acknowledges receipt of the rubber plants which had been sent on the 15th December.

The item of Rs. 14.75 against the date 31-12-25 appearing on D 1 is the rail freight for the rubber stumps referred to in SD 24.

The next item of Rs. 7 cart hire also relates to the same rubber stumps. In SD 24 Mr. Wijesinghe informs Mr. Henry Vander Poorten of the progress of the clearing of the jungle which had been previously cleared.

The item of Rs. 17.16 against the date 23rd December is the rail freight for the 35 bushels of rice.

The next two items on D 1 are Rs. 200 each. I produce Mr. Wijesinghe's letter dated 25-12-25, SD 25, where he acknowledges two cheques totalling Rs. 400 and he states that the rubber stumps have been brought to the estate and planted. He wants medicine sent immediately because some coolies were ill.

The next two items on D 1 are Rs. 290 and Rs. 110. Both were paid in cash to Mr. Wijesinghe. I produce the pay list for the labourers of Thanketiya estate for the month of December, 1925, SD 26. The Rs. 400 is shown in this account to have been received by two cheques of Rs. 200 each.

Those are the 2 cheques totalling Rs. 400 referred to in Mr. Wijesinghe's letter of 25th December, SD 25. SD 26 shows that the Superintendent has received cash from Mr. Henry Vander Poorten, a sum of Rs. 100, and Mr. Wijesinghe has received a further Rs. 50, totalling Rs. 150. That has not been debited in the account D 1. It will be an additional debit to the working account which will increase by a further Rs. 150. The initials G. W. in the account means Greenwood. That is Greenwood estate where Mr. Vander Poorten's office was.

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—continued.

The next document which I produce is the pay list for February, 10 1926, SD 27. It also contains entries of monies received in January as well. SD 27 shows that cash was received from Greenwood to the extent of Rs. 400. That will be the items of Rs. 290 and Rs. 110 appearing towards the bottom of page 11 of D 1. SD 27 has the words two cheques written above the line.

The next item in this pay list is commission Rs. 2 for a cheque. That will be for cashing the two cheques and converting them into cash.

The last item on page 11 of D 1 is for Rs. 43.26 part payment by cheque in favour of the Colombo Commercial Co. ; shortly referred to in this account as C. C. C. for 4 rolls 50 yards reel wire fencing. I have here 20 before me in Court a large number of old cheque counterfoil books. Some of the cheque counterfoil books in support of those items are missing. They have been moved about from the office at Greenwood to various Courts in various parts of the Island from time to time in connection with the various actions in which Vander Poorten has been interested. Therefore some of them are either lost or misplaced or been filed in some Court or other. I have not been able to trace the particular cheque counterfoil in support of this item of Rs. 43.36. But the ledger and the corresponding journal show that they were debited to the Thanketiya a/c at the time the payment is said to have been made. All the books of account to my 30 knowledge were properly kept from time to time and entries regularly made in the course of business.

I produce a letter addressed to Mr. Henry Vander Poorten by Mr. Wijesinghe dated 25-1-26, SD 28. He refers to the fact that the rains have now begun in small quantities. Previous letters had complaints of drought.

I produce letter dated 13-1-26 SD 29 where Mr. Wijesinghe acknowledges receipt of 35 bushels rice sent towards the end of December and also acknowledges receipt of a parcel of tea seeds and states that they have been put into the nursery. So that Mr. Vander Poorten was trying to 40 plant not only rubber but also tea at this time. He wants to know whether the small rubber plants are to be put down in a nursery or to be planted at distances of 16 feet apart. He states that it would be better if Mr. Henry Vander Poorten also came when the P. D., *i.e.* Mr. A. J. Vander Poorten was coming. It also states that it was not easy to bring plantain trees to plant there as they were available very far away and carts were not available to bring them. So that it was tried experimentally to plant plantains also.

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—continued.

The first two items on page 12 of D 1 are two items of Rs. 200 each. Those two items were payments by cheques on the Mercantile Bank in favour of the Superintendent. I have not been able to trace the cheque counterfoils in support of those two payments but they appear in the ledger and in the journal.

The next two items are again for Rs. 200 each. I produce the pay list for March, 1926, SD 30, which shows only those two cheques have been duly accounted for by the Superintendent. SD 30 also contains a further item of Rs. 60 in cash received by the Superintendent from Greenwood. That has been omitted from the account D 1 and should be added 10 to the debits appearing in D 1 under the working account.

The next 3 items under date 16th March in D 1 deal with small sums being the cost of Manilla rope and rail freight on that. I have not been able to produce any document in support of that but I rely on the entries contained in the ledger and journal in support of them.

The next 3 items refer to parts of a bicycle. There was a bicycle at Thanketiya for the use of the people there. The later correspondence which I will produce shows that later on another bicycle was sent. These items refer to the replacement of parts of the old bicycle. They duly appear in the ledger and journal.

20

The next item in D 1 is a sum of Rs. 110 cash. Except for the entries in the ledger and journal I have no other document in support of that. But I rely on the ledger and journal.

The next item also is on the same date and is a cheque of Rs. 200. I produce the cheque counterfoil book SD 31. The cheque number is EO 46338 marked SD 32. It is in Mr. Henry Vander Poorten's handwriting. The payment of Rs. 200 is by cheque counterfoil No. EO 46340, SD 33. That is also in the handwriting of Mr. Vander Poorten.

The next item is dated 4th May, cheque for Rs. 200 paid to a man called D. T. Suaris. He was a man who ran a boutique close to Thanketiya 30 and from whom provisions used to be regularly purchased, for the use of the personnel of the estate. I produce the relative cheque counterfoil from another counterfoil book. The book is marked SD 34; the relevant counterfoil is EO 68752 dated 4-5-26, SD 35. I also produce the pay list and cash account for April, May and June, SD 36. That shows against the date 7th May a sum of Rs. 200 received in cash. I say this entry of Rs. 200 in SD 36 refers to the Rs. 200 paid to Suaris. The same account SD 36 shows that the Superintendent has borrowed Rs. 10 from Suaris and that he has come to Greenwood from Thanketiya and gone back and spent Rs. 20.24 on that. The Superintendent of Thanketiya sometimes 40 used to come to Greenwood himself.

I produce letter dated 8-4-26 SD 37, where also the Superintendent refers to the fact that they were having good rain that week and that he was continuing to plant only the rubber plants. He also refers to the fact

that seisal hemp plants have been laid in the nursery and that seisal is growing well. This was another produce that Mr. Vander Poorten laid down on the land.

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The next item was a payment to Cargills for Esanofele for Horsfall. That means that Esanofele pills were supplied by Cargills for Mr. Horsfall. The account ran in the name of Mr. Horsfall who was the Superintendent before. This was in respect of drugs supplied some considerable time before the payment. The counterfoil is marked SD 38 and the number of the counterfoil is E068754 dated 16-5-26.

10 The next payment is a sum of Rs. 39 to Messrs. Sime & Co. against the date 27th June. The counterfoil is in the same cheque counterfoil book and the cheque number is E068786, marked SD 39, dated 25-6-26. That counterfoil is in the handwriting of Mr. A. J. Vander Poorten himself. It says it is for two beds and the word Thanketiya also appears in the counterfoil. Those were beds for the Superintendent's bungalow.

The next item is a payment of Rs. 100.80 being balance salary due to Mr. Wijesinghe. The cheque counterfoil says so. It is numbered E068788 dated 30-6-26 and is marked SD 40.

The next is an item of Rs. 200. Galapathy succeeded Mr. Wijesinghe 20 for some time. Cash was paid to him. I produce the Thanketiya estate cash a/c from May to the end of July, 1926, SD 41, which shows this item of Rs. 200 and also the next item of Rs. 200 against the date 12th July. I produce the cheque counterfoil bearing No. E068800 marked SD 42 dated 12-7-26 which has got the word Thanketiya on it.

The next item is Rs. 418.27 cash dated 31st July. I have not been able to trace any particular document on that except the entries made in the ordinary course of business in the journal. I produce the Thanketiya cash a/c for August, 1926, signed by Mr. Girlits whose signature I identify SD 43. That shows that he had received from the proprietor himself 30 Rs. 150 on the 1st August. That Rs. 150 referred to in SD 43 is a part of the Rs. 418.27 which I cannot otherwise account for. This Rs. 150 is not debited anywhere else ; so I say it is caught up in the Rs. 418.27.

Mr. Galapathy was there for a short time and it is likely he did not send a full account for all that he received.

The next item in D 1 is against the date 1st August—value of 12 cases rubber seeds which were sent down.

The next item is the cost of 10,000 rubber stumps Rs. 250

The next item is a sum of Rs. 2,100 for 7 visits by Mr. Vander Poorten or Henry Vander Poorten or both to Thanketiya. The correspondence 40 already produced shows that Mr. Vander Poorten had been visiting Thanketiya. To my knowledge I know he went there. He used to leave from Greenwood. To my knowledge Mr. Chelliah had also accompanied him to Thanketiya. Sometimes Mr. Chelliah used to come to Galagedera and both started off for Thanketiya. Mr. Chelliah was one of the members of the Syndicate. In matters with regard to Thanketiya he used to help

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Vander Poorten and keep himself informed of what was happening. Mr. Chelliah used to take an interest in Thanketiya and the progress of the work there. The item of Rs. 2,100 is for seven visits and the next item of Rs. 8,400 is for direction fees for 28 months, from May, 1924, to the end of August, 1926, at Rs. 300 a month.

The next item is the value of a wire shoot Rs. 100. I produce a letter dated 4-5-27, SD 44 from Mr. Girlits to Mr. A. J. Vander Poorten which refers to the wire shoot. The wire shoot was put up in Thanketiya. It shows that Mr. Girlits wanted the wire shoot transported to the roadside by the elephants which were employed for working at Thanketiya. 10

The next item is a sum of Rs. 374.95 which appears in the cash account for September, 1926, SD 45.

The item of Rs. 43.02 represents a payment to Miller & Co. for their bill.

The last item on page 12 is a sum of Rs. 202 which is acknowledged by Mr. Girlits in his letter to Mr. Henry Vander Poorten dated 4-10-26, SD 46. SD 46 also shows that the Superintendent was glad that he was ordering a new bicycle this time for Thanketiya. The letter also acknowledges 50 cartridges sent by Messrs. Kahaja Meina & Co., Kandy. The costs of those cartridges appear on page 13 of D 1. That is an item of Rs. 20.30. 20 The letter SD 46 shows that Mr. A. J. Vander Poorten had visited Thankeriya some time before the letter was written. This letter shows that papaw seeds and pepper seeds had been received and were going to be put in the nursery. A plant extractor had also been sent there. He states here that he has been instructed by Mr. A. J. Vander Poorten to hole out and plant coconut plants and that he was also instructed to have 1,000 feet of timber sawn. That is Thanketiya timber. The direction fees are debited because Mr. Vander Poorten has personally been giving instructions and directions for cultivating Thanketiya estate over all this period of time. 80

The first two items of Rs. 350 and Rs. 300 on page 13 of D 1 against date 30th November, 1926, appear on the cash account for November, 1926, SD 47.

The next item of 24th December Rs. 400 by cheque appears in the December, 1926, cash a/c SD 48.

For each of these cash a/cs or pay lists there appears on one side money received from the proprietor or from other parties or for goods received from other parties and on the other side of the account there are details of how the money received has been spent and how the goods and provisions received have been paid for by the Superintendent. All these 40 accounts used to be despatched to Greenwood office and were scrutinised by A. J. Vander Poorten and Henry Vander Poorten. They used to come to the office and check the figures and the amount of money paid out and see they are duly accounted for and we file them and keep them. That

is how they have been available here and how they have been produced for Counsel's inspection last Saturday, that is, in the original file in which they were kept.

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—continued.

The next two items of Rs. 150 and Rs. 425 against date 1st and 28th January, 1927, appear in the cash account for January, 1927, SD 49. In his covering letter of 3-2-27 SD 50 Mr. Girlits complains of shortage of labour.

The next item against 1st February was for the bicycle referred to in the earlier letter of Mr. Girlits which has already been produced. That 10 was purchased for only Rs. 75 as it came from the Alliston Garage which also belonged to Mr. Vander Poorten in which his son-in-law Mr. Guillian was a partner.

The next item against date 28th February cheque for Rs. 500 appears in the cash account for February, 1927, SD 51.

The next item of Rs. 81.80 is in payment of a Miller & Co. bill.

The next item was a payment of Rs. 60.80 to J. Suaris ; that is the man who used to supply provisions.

The next item of Rs. 18 was rent paid to Crown for the land Rathkarawa which I referred to earlier as land on which timber was to be 20 stacked. I produce the receipt dated 21-3-27 SD 52 for the Rs. 18 and the letter calling for the rent SD 53.

The next item Rs. 37.25 was to pay the bill of I. L. M. Noordeen, that is the man who supplied the cartridges and who had a big shop in Colombo where he sold guns, cartridges, etc. A gun and cartridges were required for the safety of those who were working on Thanketiya as there were wild animals besides wild elephants prowling about in the night.

The Rs. 500 paid on the 5th April appears on the Thanketiya a/c for April, 1927, SD 54.

The next item of Rs. 200 appears on the account for May, 1927, 30 SD 55. I produce a letter dated 7-6-27 SD 56 from Mr. Girlits giving under different headings the state of the various clearings which were planted in rubber, coconut, coffee, plantains and seisal hemp.

The next two items of Rs. 400 and Rs. 350 appear on the cash account for July, 1927, SD 57. I also produce the pay list for July, 1927, SD 58, showing in detail the names of the various coolies and the number of days they worked and the various amounts paid to them as advances, provisions supplied, cash advances and balance pay if any paid to them. These pay lists also give the accounts of expenses incurred in connection with the work done on contract by various contractors employed by the 40 Superintendent. Details appear of what is the nature of the work they have done, the extent of the work done and the amount such work has cost.

I produce letter dated 5-8-27 from Mr. Girlits SD 59 which refers to the tramway across the river.

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—continued.

I produce another letter dated 5-8-27 also from Girlits SD 60, in which he asks for an increase in salary owing to the high cost of living and the difficult conditions of life there. He also refers to the fact that he is aware the place is not yet paying.

The item of Rs. 250 against 2nd August appears on the monthly account for August, 1927, marked SD 61. To that is again annexed as usual a pay list for the same month which I produced marked SD 62.

Sgd. S. C. SWAN,
A. D. J.

Luncheon interval.

10

After luncheon interval. 30-8-43.

C. C. SAYAKKARA affirmed, recalled (examination in chief contd.):

The next item is a cheque for Rs. 200 in favour of Mr. Girlits on the 23rd of September. That appears on the Satinwood Logs Account SD 63. The item of Rs. 500 which appears on page 13 of D 1 against date 21-1-28 also appears on the same account as SD 63 against date 27-1-1928. That must be the date on which he received. At one time even cotton seed was sent to be planted in Thanketiya. I now refer to the items of Rs. 400 and Rs. 50 in October. Those two appear on the accounts for October, 1927, marked SD 64. The account SD 64 shows that this Rs. 50 cash was 20 received from the proprietors, *i.e.* Mr. A. J. Vander Poorten of Greenwood. I produce pay list for October SD 65 similar to the previous pay list already referred to. The next item on D 1 is Rs. 600 which appears on the December, 1927, account SD 66. The next item of Rs. 500 in January I have already spoken to. The item of Rs. 600 in March, 1927, appears on the account for March, 1928, SD 67. I also produce SD 68 the pay list for that month. That shows that weeding had been going on in the plantain blocks around the bungalow, the lines, etc. The next item is Rs. 300 against 26-4-1928. That appears on the account for April which I produce marked SD 69. I next produce the receipt for Rs. 18 lease rent 30 paid to the Crown—SD 70. That will be for the year 1928. It is always payable in advance for the whole year, and it is payable within the first quarter of the year. The next two items is for June are Rs. 200 by cheque and Rs. 50 cash. That appears on the cash account for June, 1928, marked SD 71. The marking CX 22 on this document has reference to another similar case in which it was produced. There is the usual pay list attached but I am not producing that as there is no special information on it. I produce letter from Mr. Girlits dated 3-7-1928 marked SD 72 where he states that he expects a gang of coolies to come and start work on the coconut block in a few days, and he states that he wishes to point 40 out that the monies spent by Mr. Vander Poorten on Thanketiya is not spent carelessly or with an easy free will of his own. He also states that he is paying out most grudgingly as he is well aware of the situation. He states that he can say truthfully that he is doing his best.

The next item on page 13 of P 1 is Rs. 200 in July. I produce the account for July, 1928, which shows this figure of Rs. 200 marked SD 73. I also produce a letter of the 4th August, 1928, from Mr. Gerlits marked SD 74 which is a statement of products such as coconut, rubber, coffee, plantains, hemp and also fruit trees, oranges, custard apples, etc. The last item on page 13 of D 1 is Rs. 400. That appears in the August account SD 75. I produce letter dated 23-8-1928, SD 76, from Mr. Girlits to Mr. Henry Vander Poorten which refers to a conversation regarding Thanketiya, "the other day". On page 14 the first item of Rs. 400 paid out on the 10th October appears in the account for October, 1928, marked SD 77, and the item of Rs. 350 which follows is on the account for November marked SD 78.

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—continued.

Coming to 1929 the first item of Rs. 400 in February appears in the February account SD 79. As usual the manner in which it was expended appears also in that account. The next item of Rs. 18 is for rent paid to the Crown for the lease of the land called Ratkarawa. I produce receipt for Rs. 18 for the year 1929 marked SD 80. The next item of Rs. 550 for April, 1929 appears in the account for April SD 81. The item of Rs. 450 for June appears in the account for June marked SD 82. The next item of Rs. 700 in September appears in the September account SD 83. The next item of Rs. 300 against date 22nd September, 1929, and the item of 29th November, 1929, for Rs. 500 both appear on the Satinwood Logs Account rendered by Mr. Girlits for the months of September to December, 1929, and part of January, 1930, signed by him on the 23rd January, 1930, marked SD 84. The item of Rs. 25 appearing on the 1st of October was for travelling expenses and was paid in cash. That is why it does not appear in the account SD 84. But the ledger and the day book both support the item. The last item for the year 1929 of Rs. 800 appears on the December account SD 85. Coming to 1930, the item of Rs. 600 against date March 19th appears on the account for March, 1930, SD 86. The next item Rs. 300 for May appears in the June account SD 87. The July item of Rs. 500 appears on the July account SD 88. The next item of Rs. 18 is in respect of rent due to the Crown for the year 1930. The next item of Rs. 282.19 also appears on account SD 88 for July. That was balance salary due to Mr. Girlits. It was paid in December. The cash account SD 88 shows that that sum of Rs. 282.19 was due to Mr. Girlits at the end of July, 1930. It was in fact paid only in December. Mr. Girlits left probably just after July, 1930. He also had malaria. The next item of Rs. 78 was paid to K. D. Aron who was one of the contractors. His name has been referred to in some of the letters and reports of brokers on work which have already been produced. It was paid for transport of tools and various materials. The last debit item of Rs. 18 is Crown lease rent paid to the Crown for the year 1931. It is debited in June.

On page 15 appears items for visiting fees—Rs. 3,000. That is for the period subsequent to August, 1926, for 10 visits at the rate of Rs. 300 a visit. Mr. Vander Poorten travelled mostly in his own car. He employed a chauffeur. Mr. Vander Poorten had no other property except Than-

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ketiya in that direction ; but the other properties he had he used to visit from time to time. In fact he owned very large extents of tea and rubber and coconut. There was also coffee and cocoa. He had large extents of coconut lands in the Batticaloa District.

The next item on the account is direction fees Rs. 300 monthly from December, 1926, to December, 1930. The account D 1 states that in that month the conductors' services were terminating. After Mr. Girlits left there was only a conductor whose services were continued for a few months. The last debit item on the working account is Rs. 29,438.93. That is the value of the machinery and the tools. That was a big sawing 10 machine and an engine of forty-horse power with an electrical generator and several accessories for working it. (Shown ledger X 7 page 330). It is headed " Machinery and Tools Account, Thanketiya ". The entry on this page commences from 16th December, 1925. It shows various drafts on banks totalling the figure shown on D 1. Copy of page 330 of ledger X 7 is marked SD 89. This machinery was installed in Colombo. That was for purposes of sawing the timber in Thanketiya. The timber was satinwood, also ebony. Only satinwood was exploited. The timber on Thanketiya was sawn by this machinery. Some timber was sawn for the Dalada Maligawa, Kandy. That was supplied out of Thanketiya estate. 20 Most of the satinwood that was felled on Thanketiya was exported out of Ceylon. Some logs were exported.

Direction fees have been charged for work such as correspondence, keeping of accounts, general management, ordering of various articles, stationery, postage, interviewing people like officials of the Forest Department, correspondence with the Forest Department and other Government Departments concerned, and so on.

I produce original receipt given by Marcel Drefus for Rs. 7,000, being final payment on account of materials ordered by Mr. Vander Poorten SD 90. This has already been produced in connection with a similar 30 claim against Ranasinghe in case No. 889/L. That case is also still pending before this Court. I produce original marked SD 90 and translation marked SD 90a.

Sgd. S. C. SWAN,
A. D. J. 30-8-43.

Further hearing tomorrow.

Sgd. S. C. SWAN,
A. D. J. 30-8-43.

D. C. 20662/L.

31-8-43.

Appearances as before.

40

Mr. Choksy brings it to my notice that witness Mr. Horsfall is not very well and has to leave Court immediately.

He suggests that I should record his evidence at this stage. Mr. Navaratnarajah has no objection. I therefore depart from the usual procedure and record Mr. Horsfall's evidence.

E. F. HORSFALL sworn, 60, St Andrew's Estate, Talawakele

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Horsfall
Examination

I have come down specially to Colombo to give evidence in this case. I have also attended Court on the previous dates of trial. I was at one time Superintendent of Thanketiya estate. I had been engaged by Mr. A. J. Vander Poorten. That was in May, 1924. The extent of that entire estate was about 13,500 acres. I was in charge of that. It was mukalana ; it was jungle with open glades. It was high-grown jungle. Parts of it were thick forest. It was reputed to contain valuable timber. The idea of sending me down there was to open it up as a plantation rather than
10 for me to extract timber. 20 acres were felled and burnt by me. That was ordinary jungle timber. I could have transported that timber and sold it. Thanketiya was very difficult of access. The nearest railway station is Kahawatta. It is about 35 miles from Kahawatta. That is my recollection. I think it is at least 30 miles away from the nearest railway station. There is a high road from Kahawatta to a place called Liyangastota on the Walaweganga. That is a big stream, sometimes very badly in flood. You get across that by a double canoe ferry which was of no use during floods. I put a cable of wire rope across the river. There was a trolley wheel above the flood level. Once you cross the river you
20 are within the boundary of Thanketiya. The boundary is the river. I put myself up in a hut. Living there was under very primitive conditions—very hard and difficult conditions. I had to get a bicycle to send a man to Kahawatta for food. I had to send him twice a week. As regards food for servants sometimes I used to buy it at a place called Godakawela if it was convenient and someone was going there and sometimes I get down the provisions directly from Colombo. Godakawela is about 12 miles from Thanketiya. I think it would be at least 10 miles. The place was infested with malaria of a virulent type. I went there in June and I got my first attack in August and then after that I kept on getting fever
30 very frequently. In December I was so ill that Sinhalese kanganies had to carry me away. They engaged a car and took me. My services were dispensed with. I was not glad at the time to get away, but I can say that now. Apart from clearing the jungle was burnt and the ground would have been ready in a month or two. But there was a little more work to be done such as the clearing of the stumps, and so on. I had some coolies working under me. I was able to engage some villagers. Labour was very difficult to get. The labourers themselves used to contract malaria and that used to make work very irregular. As much work as was done during my time was set forth in statements of accounts which
40 I furnished from time to time to Mr. Vander Poorten.

(Shown CX 6, CX 10, CX 9, CX 17, CX 29). They are all signed by me. The documents themselves are entirely in my handwriting excepting notes made by others. All the items appearing on both sides of the account are in my handwriting. They correctly represent the monies received by me and the monies expended by me during those months. Document CX 29 is a report for January, 1925, according to the docket, but actually it is up to the 11th February.

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—continued.

Q. With these statements of account did you also send a pay list of labourers—the check roll ?

A. No, the check roll would be kept on the estate.

Horsfall
Cross-exami-
nation.

Cross-examined : I have been a planter all my life except for 17 years prior to this when I was at H. J. Pappe & Co. The head of the firm is my brother-in-law, namely, Mr. Jolliffe. I have been a planter both in rubber and tea. My salary at the last place of employment prior to joining Thanketiya was Rs. 650 a month. I was appointed because Mr. Vander Poorten wanted to open up Thanketiya as a plantation.

Q. I take it you had to decide whether the soil was good for rubber or for tea ?

A. My opinion was asked by Mr. Vander Poorten about two months before I went there. I went there with Mr. Vander Poorten to examine and report. I was there for nearly nine months. During that time nearly 20 acres had been cleared.

Q. Besides clearing those 20 acres what was the other work done ?

A. We had to cut some sort of track from the 95th milestone on the main road through the forest itself. That was dense jungle. We had to take a permit to do that.

In my accounts I referred to some accounts. Mr. Vander Poorten sent some coconuts and cocoa to be tried out. Besides coconut and cocoa there was nothing else. Mr. Vander Poorten and myself decided to try rubber and tea but it takes a long time to get started.

Q. During that time certain buildings were erected ?

A. I put up a hut for myself and certain lines. For the lines I spent altogether Rs. 1,589.36 during a period of nine months. Those lines were meant partly for the coolies who were expected to work on the estate after it was started as a plantation. For the bungalow I have spent Rs. 1,106.25 for the nine months. That is the hut I lived in.

Only one bungalow was put up and the cost of that is Rs. 1,106.25. On the main road I referred to I have spent Rs. 870.60. That is the cart road which was constructed by me from the 95th milepost. That was during a period of nine months. Against the word "ferry" there is the amount of Rs. 1,259.23. That was the cost of the wire rope and the working of the trolley. The details of the sum of Rs. 1,259.23 are set out against item No. 11 in that account CX 6, CX 9, CX 10, CX 17 and CX 29. There is a sum of Rs. 235.59 against purchases. All through the three or four miles we had to cut across broken ground and we had to build up small causeways or bridges. Item No. 5—Tools account—Rs. 624.68 refers to tools for cutting and clearing the jungle—kathis, saws, etc. The details would be given there. Medical expenses Rs. 1,038.13 might be for myself and the coolies. I see some of my medical expenses have been included. There is a sum of Rs. 1,024.94 in CX 29—contingencies. I can say what is included under contingencies. Whatever number you see here the details would be given under the same number on the other side.

Q. In CX 6 under head contingencies you have given Rs. 40.30 for your expenses in Colombo for rickshaw hire ?

A. Not only rickshaw hire. I believe—I am not quite sure—I was asked by the late Mr. Vander Poorten in Colombo and I charged my expenses.

Q. Does that mean expenses for the two days you were in Colombo ?

A. Yes.

Q. According to the entry in CX 6 you were in Colombo for a period of 2 months commencing from 8-5-24 and ending on 9-7-24 ?

10 A. No. It was for various visits to Colombo during that period. As a matter of fact I was asked several times to meet Mr. Vander Poorten in Colombo. He must have asked me to meet on the 8th May. I met him and went back but may have returned during June and July. At least on three occasions I had to meet him. I remember I went to Galagedera to see him. All my expenses I have charged.

Q. If you had decided to plant rubber and tea why was it that coconut and cocoa were planted ?

20 A. Mr. Vander Poorten sent some coconut and some cocoa to be put in to see how they would work. They were not actually planted during my time. During my period there was some timber cut down by Mr. Markandan. They arrived on the property and they started cutting down satinwood. None of it was taken from the jungle while I was there.

Q. Why ?

A. I don't quite know. It had nothing with me. That was no part of my job at all. I had nothing to do with the cutting of timber on Thanketiya estate. I understood Mr. Markandan had entered into a contract with Mr. Vander Poorten for cutting timber. I did not know the terms of that contract. My only work was to prepare the estate for planting rubber and tea. In that connection I spent Rs. 19,431.47.

30 Q. What was the width of the road you constructed ?

A. We cleared up six to seven feet, I think. This road goes up to the river which is the boundary of Thanketiya estate.

Q. The last witness said that Thanketiya estate is 5 to 10 miles from the river. Is that correct ?

A. There was an old track which was about 7 or 8 miles and I tried to shorten it by making it as direct as possible. If you took the old track it was 7 or 8. Then there was another short cut by Rakwana Ganga by which it was about 2 miles.

40 Q. From where the road which was constructed meets the river how far is your bungalow ?

A. About a quarter mile, I should say. I left Thanketiya about January, 1935. Even then Mr. Vander Poorten had the idea of convert-

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—continued.

ing Thanketiya into a rubber or tea plantation. I could not speak to his ideas. After January I went back to Thanketiya with Mr. Vander Poorten—on the 11th February.

Q. On that occasion when you spoke to him about what had been done by you did he tell you that it was his intention to convert it into a rubber or tea plantation?

A. After 19 years I could not tell you.

Re-examined :

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Q. Was it at any time discussed between Mr. Vander Poorten and yourself as to whether the whole 13 thousand acres was going to be opened up in tea or rubber or a part or an experimental area.

A. I think his idea was just to start—to make a start which would attract capital to the place. The idea was that London financial interests would be attracted to take up a large block of land like 13 thousand five hundred acres. I cleared some acres with the idea of putting in rubber or tea. It was at no time decided that the 13 thousand acres should be opened up in rubber or in tea. It was too premature at that stage to have decided whether the whole of the 13 thousand or half that was to be opened up in rubber. It was still in the experimental or pioneer stage. Work of that nature always costs a lot. The preliminary expenses are very heavy and yield no return for 5 or 6 or 7 years. Literally money has to be buried in the land before we can expect any return. I was there when heavy expenditure had to be incurred. Mr. Vander Poorten was a very careful man and would not allow me to incur expenses as I wanted. I wanted to go ahead more and he kept me down. Mr. Vander Poorten had a habit of scrutinising small items of expenditure very carefully. Whenever I met him he would discuss matters very carefully, and fully with me relating to Thanketiya. Up to the time I left he was taking a very keen interest.

Q. Can you tell us how many visits Mr. Vander Poorten paid to Thanketiya during your time?

A. A party of us went down in April, 1924, before he actually engaged me. That was myself, Mr. Vander Poorten, Capt. E. W. Wright. Mr. Wright was by way of being Mr. Vander Poorten's business man. He was very intimate with Mr. Vander Poorten. They had business relations in a finance company. I think he was at the time Mr. Vander Poorten's business manager. There must have been Mr. Thambiah and Mr. Chelliah also in the party. There was also Mr. Charles Batuwantudawe. We went to inspect between the 5th and 15th April, 1924. Then I was engaged and after I was engaged Mr. Vander Poorten visited the place I think only once with Mr. Henry Vander Poorten in November, 1924. Then old Mr. Vander Poorten and I went back again there together about 11th February, 1925. I think my connection with Thanketiya closed on that day. Whenever he came he came to find out what was going on. I would take him round and show him what was done. He was quite energetic and could walk fast.

I ultimately intended the roadway to become a motorable cart road. It was from the Government road right up to the river when it was opened up. I could not say it was a roadway. I had merely cleared and taken out the stumps. No metalling had been done. From the river the old track had necessarily to be used and it was about 7 or 8 miles from the river up to the main road.

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—continued.

Q. The lines that you put up were they only intended to be used by the coolies after you had opened up or were they intended to be used by the coolies who were there at the time?

10 **A.** They were used by the coolies who were working there at the time. I felt I could keep them healthy if I gave them proper quarters to live in.

Q. Not only would they be healthier but you would be sure of the men too?

A. Yes. They were very disinclined to come across the river. I found it very difficult in getting them to come and live across the river.

Q. The hut involved not only the cost of the material but also the cost of transport?

20 **A.** The timber was there. You see there the item Rs. 120 for cost. My idea was to have a mosquito proof room for myself. Some of the material had to come from Colombo and that involved rail freight, cart hire, cooly hire all the way from Kahawatta up to the land.

I referred to the fact that each of the main heads of expenditure of these various accounts has a number given to it on the right hand side and the corresponding number on the left hand side gives the full details. I can swear to the accuracy and correctness of the figures I have put down at that time.

Sgd. S. C. SWAN,
A. D. J.

30 C. C. SAYAKKARA recalled, sworn (examination in chief continued):
The first debit item is a sum of Rs. 9,663 advanced to Mr. K. V. Markandan for felling timber. That appears on page 902 of ledger X 4.

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—continued.

Q. How did the advance come to be paid to Mudaliyar Markandan?

40 **A.** He was the felling contractor. He was paid at the rate of Rs. 3 per cubic foot as appears from the ledger. I produce letter dated 8-7-1924 marked SD 91 from Mr. A. J. Vander Poorten addressed to Mudaliyar Markandan and signed by both. Mudaliyar Markandan and Mr. A. J. Vander Poorten are both dead. I identify the signatures of both on this letter. Page 3 of D 1 gives the details of the December felling and transport account between Mudaliyar Markandan and Mr. Vander Poorten. It shows that a total sum of Rs. 17,988.54 was advanced to Markandan for the felling of timber and most of these advances were made by cheque the details of which are given on page 3. Page 3 is compiled from ledgers X 7, X 8 and X 4. Those counterfoils of the cheques are scattered all

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over. I have not been able to trace them, but the particulars of the counterfoils, the name of the bank and the number of the cheque appear in these three ledgers and page 3 of D 1. It is not possible now at this distance of time to obtain proof of those cheques but the entries were made in the ledger at the time the sums were paid out and there is a valid record of transactions as they took place. As against the total advance Rs. 17,988.54 Mudaliyar Markandan had been given credit for Rs. 9,663 being cost of felling 135 satinwood trees—3,321 cubic feet at Rs. 3 a cubic foot. Although seventeen thousand odd had been actually advanced the Syndicate had been debited only with Rs. 9,663 on the said date. The 10 balance Rs. 8,325.54 has been debited to the Syndicate on 1-12-1927. That sum was also advanced to him on account of this timber felling contract.

There was considerable litigation between Mr. Vander Poorten and Mr. Markandan in regard to certain properties that were mortgaged by Markandan to Mr. Vander Poorten. In the end Mr. Vander Poorten got possession of some of those properties and lost a considerable sum of money running into some nine lakhs all of which he had to write off as Markandan had no other assets. Mr. Markandan at no time repaid any portion of this balance Rs. 8,325.54 and that is still due to the estate of Mr. A. J. 20 Vander Poorten. The item of Rs. 562.50 on page 3 of D 1 represents monies advanced to Markandan's conductor on account of salary due to him out of money sent by Mr. Vander Poorten for the working of Thanketiya and so this sum of Rs. 562.50 is debited to Markandan as an advance against his felling contract .

The second item on page 7 Rs. 100 was paid for the valuation of timber. The item appears on X 7 page 153. I produce actual account for freights, harbour dues, agency fees, etc. as per memo of Brooke Bond of 2-8-26 SD 92. The next item is for measuring 9 logs and transporting them to the wharf. That item appears in the ledger X 7 and in the journal too. 30 The next item is the freight charges for shipping 5 logs to New York Rs. 198.78. I produce the memo rendered to Mr. Vander Poorten by Brooke Bond dated 23-10-1926 SD 93. The next item represents the amount paid to J. E. David for felling and transporting logs. Mr. David was doing at that time timber business in addition to his own business as an accountant. His account appears in ledger X 4 on page 194. That is called the Thanketiya Timber Sales Account. The entry itself shows that the transport charges were paid to Mr. David. It also shows that Mr. Vander Poorten recovered a sum of Rs. 2,307 as sale proceeds of 222 cubic feet of satinwood from 6 logs. That item of Rs. 2,307 appears on 40 the correct side of D 1 on page 6 against date 31-3-1928. Messrs. J. E. David & Co.'s timber account appears on pages 6, 7 and 8 of the ledger X 4. I produce a copy of it marked SD 94. That is the account of the timber felled and transported by Mr. David and brought to Colombo and sold by him in Colombo. According to that account after giving him credit for the cost of felling and transporting the logs and for a sum of Rs. 6,000 paid by him by cheque and also crediting him with Rs. 1,000 for auditing

accounts of Ariston Garage which belonged to Mr. Vander Poorten at the time, he still owed a sum of Rs. 2,162.45 on the timber account. That amount represents the proceeds of the sale of the timber for which he had yet to account. The several items credited to Mr. David for felling and transporting as appearing in X 4 folios 6, 7 and 8 appear on page 7 of D 1.

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Examination
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I produce letter from Mr. David dated 13-3-29. The various items appearing on page 6 of D 1 against the debt of Mr. David appear in ledger X 4 on page 194. Mr. David's timber felling contract account which appears on ledger X 4 page 678 is carried over to page 830. The various items against the name of Mr. J. E. David appearing on pages 6 and 7 appear not only in the ledger X 4 on page 194 which is the timber sales account but also in Mr. David's timber account in ledger X 4 pages 678 and 830.

I now refer to the item on page 7 against date 31-5-1928. That is for a sum of Rs. 798, being the cost of felling and transporting 6 logs. That item appears in ledger X 4 page 194 and also in Mr. David's timber account page 678 which has already been marked SD 94.

Sgd. S. C. SWAN,
A. D. J.

20 Luncheon interval.

After lunch.

31st August, 1943.

C. C. SAYAKKARA affirmed (examination in chief continued.) :

The item of Rs. 798 on page 7 of D 1 to which I was referring just before the adjournment is also an item appearing in Mr. J. E. David's timber account in Mr. Vander Poorten's books.

The next item against date 16-9-28 is also the cost of felling and transporting 60 logs and has been credited to Mr. David in his account. Similarly the next item of Rs. 3,484.70 is also an item for which Mr. David has been given credit for felling.

30 The next item of Rs. 6,858.35 is composed of two items of Rs. 6,576.50 and Rs. 281.85 as appearing in the ledger. Those were also payments to Mr. David for the same kind of work.

The ledger shows that the logs were transported to Grandpass. Grandpass is a street in Colombo. There was a timber depot at Grandpass. That was Mr. Vander Poorten's timber yard. He has taken certain premises on rent. That was the place where the machinery referred to in the working account had been installed. They stacked the timber there. It was only the Maligawa timber that was actually sawn by that machinery. These logs were exported from the yard at Grandpass sent out to the 40 wharf and then exported abroad.

For the next item on page 7 of D 1 namely Rs. 166.04. I produce a voucher from Brooke Bond Co., Ltd., dated 10-12-30 SD 95.

The next item of Rs. 6,315 represents payment made to K. D. Aron Appuhamy. He was also a felling contractor. He was the last felling contractor employed by Mr. Vander Poorten to do the felling. His account

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appears in the ledger X 4 page 855. Page 855 is the contractor's own account. Page 902 contains the corresponding entry under the heading Thanketiya Timber Sales Account. All the items which appear under the personal accounts of the various contractors also appear under the Thanketiya Timber Sales Account but on the opposite side. Debits appear as credits and credits as debits. I produce a copy of the account as appearing on page 855 of ledger X 4 marking it SD 96. The same page has a credit in favour of Aron Appuhamy for a sum of Rs. 78. That was paid to him for transporting tools and materials. That is the item which appears on page 14 of D 1. It is the last but one entry on that page. 10 The item appears on both pages 851 as well as 855 on X 4. Whilst Aron Appuhamy was credited with Rs. 78 the working account was debited with the same sum.

The next item on page 7, that is the timber sales account is Rs. 4 paid to Brown & Co. for weighing 4 logs. The sum of Rs. 101.66 against the date 12-4-31 is supported by a voucher from Brooke Bond's dated 13-4-31 marked SD 97.

Going back to the second item of page 7, Rs. 100, I find that Mr. Rodrigo has been paid two cheques of Rs. 50 and Rs. 30 respectively, and Rs. 20 in cash. An account has been opened in his name on page 152 of 20 X 7. I produce a copy of his personal account on page 152 of X 7 as SD 98. The corresponding entry under the Thanketiya Timber Sales Account appears in the same ledger but on the next page under timber sales account. I produce a copy of that marked SD 99.

The items against dates 16-9 and 30-11-1928 and 12-3-1929 on page 7 of D 1 all appear in the account of Mr. David. Those were payments to him for felling and transporting.

The first credit item on page 6 of D 1 represents the proceeds sale of 10 logs and is made up of two items of Rs. 2,918.25 and Rs. 911.59. I produce letter dated 23-6-26 and the relative memos marked respectively 30 SD 100, SD 101 and SD 102. The letter is from Mr. Oxton Jones who at that time was carrying on business in Colombo. He is no longer in the Island. He died some years ago. The memo SD 101 shows that the logs themselves were sold for Rs. 3,891. The account D 1 gives the proceeds as Rs. 3,829.84 showing a discrepancy of Rs. 61.16. That probably represents some charges which may have had to be deducted. The memo SD 102 from Mr. C. E. Karunaratne gives the details of how the Rs. 61.16 came to be incurred. They consist of his commission and various other small items of expenditure in connection with the auction at which they were sold. When that is deducted from the sales proceeds one arrives at 40 the net proceeds Rs. 3,829.84 appearing on D 1. The figure of Rs. 911.59 which I referred to a few minutes ago appears on the letter and memo SD 102. SD 102 shows the different prices which each of the ten logs fetched at the auction. The account referred to in the letter under head A gives the numbers with which the various logs were marked. The usual way in which satinwood logs are distinguished is by the distinctive numbers. I produce the auction sale notice itself, SD 103, which gives the date and

the conditions of sale and the places where the logs were going to be sold. It shows that Mr. Oxton Jones became the purchaser at an average price of Rs. 13.80 per cubic foot.

The second item in the timber sales account referred to the shipment of 27 logs to New York. They were shipped to a company in New York called the Mediterranean & General Trades Inc. I produce a letter from them addressed to Mr. Vander Poorten dated 15-11-26 SD 104 enclosing an account sales and their cheques for Rs. 2,156.39. That was equivalent to Rs. 5,886.88. The letter SD 104 also refers to the next item on page 6 of D 1 relating to 5 logs shipped to New York which realised Rs. 2,407.24. Those are 5 logs which are referred to in the letter as having reached New York by the Elmbank. I produce the account sales marked SD 105 dated 26-11-26 relative to the sale of 5 logs satinwood sent by the Elmbank. They realised a net sum of Rs. 885.04 equivalent to Rs. 2,407.24. The two items relative to the two shipments to New York appear on the ledger X7 at page 153 under the Timber Sales Account. They also appear in the relative journal.

The fourth item of Rs. 315.16 represents the net proceeds sale of 9 logs shipped to Singapore on the 17th September, 1926. I produce Brooke Bond's account sales SD 106 showing that the ultimate sum credited to Mr. Vander Poorten's account was Rs. 315.16.

I produce the details regarding the distinguishing number of the logs the length the girth their cubic feet contents and remarks regarding their quality. I mark that statement SD 107. It contains the details of the 27 logs shipped to New York.

Under date 31-5-27 there is a credit item in D 1 of Rs. 3,835. That represents the value of 32 logs satinwood and one log halmilla sold by Mr. Markandan. Mr. Markandan did not pay Mr. Vander Poorten the cash representing the value of those logs and so it was debited to Mr. Markandan's secondary mortgage account with Mr. Vander Poorten, but in the account D 1 I am giving the Syndicate the full credit for the logs. I refer to ledger X 8 folio 200 which contains Mr. Markandan's mortgage account. This item appears as one of the entries on this page. I produce a copy of this page 200, SD 108. The corresponding entry under the Timber Sales Account appears in ledger X 8 at folio 343. I produce a copy of the account rendered to Mr. Markandan in connection with the proceeds of those logs marked SD 109. This is the copy which remains on Mr. Vander Poorten's files of the actual original which would have been despatched in the ordinary course of business to Mr. Markandan.

The next item on D 1 relates to a sale of 22 logs. I produce a statement of account from Mr. H. Rustomjee dated 17-9-27 marked SD 110. Mr. H. Rustomjee is also dead. He died some years ago. He was doing some business as broker in Union Place, Colombo. This document gives an account of 22 logs sold by Mr. H. Rustomjee.

The item of Rs. 1,553.33 against the date 30-11-27 in D 1 is supported by another memo of Mr. H. Rustomjee dated 2-11-27 SD 111. It gives the details of the various logs sold. The lowest price per cubic foot is

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Rs. 8 and the highest is as much as Rs. 17 per cubic foot. The memo also contains entries regarding other items such as rubber, rice, etc., with which we are not concerned. That shows that Mr. Rustomjee has been selling rubber for Mr. Vander Poorten and also supplied rice and other provisions for his various estates.

With regard to the next item of Rs. 2,307 I produce Mr. David's letter dated 30-3-28, SD 112 asking for an acknowledgment of a cheque he had sent for this amount in payment of the 6 logs of satinwood which he purchased.

I produce a letter from Mr. J. E. David dated 13-3-29 SD 113 in which 10 he enclosed a credit note for Rs. 16,020 due to Mr. Vander Poorten in respect of satinwood logs which he purchased and says that he will send a cheque in the course of the week. He wants to know what progress has been made in clearing the track that is the track for the cart road. He states that owing to illness he has not been able to go to Thanketiya but that he hoped to go in a few days. The figure of Rs. 16,020 referred to by Mr. David is the same figure which appears in his account SD 94, regarding which I have already given evidence earlier. It is after debiting him with that item and the other items of Rs. 2,307, Rs. 2,224, Rs. 3,977 and Rs. 5,433.50 appearing on page 6 of D 1 that the balance due to Mr. 20 Vander Poorten from Mr. David comes to Rs. 2,162.45 as appearing on SD 94.

I produce a statement of account dated 29-10-28 marked SD 114 giving full details of how the item of Rs. 5,433.50 appearing on page 6 of D 1 against the date 30-11-28 is made up. It is signed by Mr. David and I identify his signature. After deducting various items due to him he has sent Mr. Vander Poorten a cheque for Rs. 1,948.80 which was the balance to make up the full figure of Rs. 5,433.50 for which the Syndicate has been given credit.

On the second page of SD 114 are details of the item of Rs. 457 80 appearing towards the end of the account on the first page.

I produce Mr. David's letter dated 30-10-28 SD 115 enclosing the cheque for Rs. 1,948 in payment of the balance due according to the account SD 114.

The next item of Rs. 413.50 under date 7-2-29 is an adjustment entry and credits the Syndicate with that amount.

The next credit item of Rs. 1,116.80 represents the proceeds sale of two logs satinwood shipped to Le Havre and sold there for £87-1-2 the equivalent of Rs. 1,116.80. The relative pages of the journal are entered on the same ledger folio.

40

The next item represents timber supplied to the Dalada Maligawa on the orders of Mr. Nugawela. He was at that time the Diyawadana Nilame of the Maligawa. The entry on page 163 X 9 under the timber sales account shows that this satinwood was sent to Colombo to the New Timber Works for the Dalada Maligawa contract. It came to 12,916 square feet. The new Timber Works was the place where the machinery had been

equipped and all this timber was sawn there with the machinery referred to in the working account. After it was sawn it was sent from Colombo to Kandy to the Maligawa. I have not been able to recover the value of that timber at all. Mr. Nugawela died some years ago. The Dalada Maligawa is the temple of the Tooth, Kandy, and the Diyawadana Nilame is the chief trustee.

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The next item represents the value of 20 logs satinwood sold to P. L. Schubert. The entry under the Timber Sales Account appears in ledger X 9 page 163. Schubert was carrying on business under the firm name of Lionel & Co., Kandy. His personal account appears on page 93 of ledger CX 33. I produce a copy of his personal account from that ledger SD 116. A part payment was received by a draft for £74-5-3. He sent these logs abroad and handed the document to the Mercantile Bank with instructions to credit Mr. Vander Poorten's account with Rs. 2,985 upon payment of the draft in London subject to the logs being measured in London and their quality approved and checked. On that account Mr. Vander Poorten did not receive any further money. So there was a balance outstanding of Rs. 2,015.90. The ledger page has a pencil note to the effect that they were written to on the 19th October for an immediate payment at least of 25 per cent. That bears the initials of a man called Menon. Menon was the previous clerk who was employed at one time under Mr. Vander Poorten. I identify his initials. He has initialled and dated that pencil entry. That balance was not recovered. SD 116 shows that the balance was carried forward to page 27 of the mortgage and loan ledger. That is the ledger where the personal loan transactions of Mr. Vander Poorten are entered such as money lent by him either on mortgages or otherwise on loan. This balance was debited to his personal account and written off to capital and that account closed. The Syndicate has however been credited with the full proceeds sale.

The next item under date 1-10-31 appears in ledger X 9 page 163 under the timber sales account. The actual entry shows that 4 logs of satinwood were shipped to Brussels and realised £16-18-8. They were shipped by the Ministrie Generale de Belgique.

The next item of Rs. 450 represents the proceeds sale of 10 satinwood logs to Mr. Aponsu. Whenever Mr. A. J. Vander Poorten came to Colombo from Galagedera he used to stay at the Grand Oriental Hotel. I produce a sheet of notepaper of the Grand Oriental Hotel containing particulars of the number of logs the first ten of which relate to this transaction against the date 31st August, 1933. I cannot be definite whether the handwriting which gives the number of the particular logs are in the name of Mr. Aponsu but the letter written on the 4th page of that notepaper I identify as being in the handwriting and bearing the signature of Mr. Aponsu. The date under the signature is 25-7-33. That notepaper I mark SD 117. In it he says that cash Rs. 500 less 10 per cent. will be brought and handed over or if not the money will be deposited to Mr. Vander Poorten's credit at the Mercantile Bank. Accordingly we have received Rs. 450.

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Going back again to Schubert's item I produce a letter from Schubert dated 18-5-31 marked SD 118 which refers to the logs he purchased on this occasion. He states he is shipping these logs that very week and that he has handed the document and the sight draft to the bank as arranged with instructions to pay Mr. Vander Poorten Rs. 500 per cubic foot according to measurements accepted at the other end.

I also produce a letter written by him the following week on the 26-5-31 SD 119 stating that he had instructed the bank to collect the draft and pay Mr. Vander Poorten Rs. 2,985 which is Rs. 5 per cubic foot according to the full measurements of the logs given to him. The measure- 10 ments themselves he had enclosed with his letter SD 118 as the letter itself shows. I have not been able to trace the statement showing the measurements of the various logs enclosed with that letter. I have had to go through an enormous number of files, books of account and other miscellaneous papers to collect together such material as has been produced by me yesterday and today.

The last item of Rs. 550 represents the value of undisposed of logs which were lying at the New Timber Works in Grandpass and which were sold by Mr. J. Vander Poorten which realised the net sum of Rs. 500.

Sgd. S. C. SWAN, 20
A. D. J.

Case adjourned for the day.

20662/L.

1st September, 1943.

C. C. SAYAKKARA affirmed, recalled (examination in chief continued.):

I was referring yesterday to Schubert & Co.'s account. I produced yesterday the letter SD 118 which referred to the measurements of 20 logs. I now produce the list of measurements referred to in that letter. It consists of two pages and they are marked SD 120 and SD 120a.

I also produce a letter dated 3-12-27 from Mr. David SD 121. By 30 this letter Mr. David acknowledges Mr. Vander Poorten's letter accepting Mr. David's rate of Rs. 3.50 per cubic foot being his charges for felling, etc., and delivering on trucks in Colombo. That is for logs to be felled and delivered to Mr. Vander Poorten in Colombo. Mr. David succeeded Mr. Markandan. The date in ink is in my handwriting as the letter was received undated. That was the date the letter was received. It was somewhere about December, 1927, that Mr. David took over from Mr. Markandan. Mr. Markandan was the contractor for about two years. Mr. David did contract work for about two years. I can't be certain of it. After Mr. David the contractor was Mr. Aron Appuhamy whose name 40 has already transpired in these accounts.

The timber sales account to which I have spoken as appearing in D 1 represents correctly according to the books and documents and other material available to me the actual number of logs of timber at Thanketiya

which were disposed of during Mr. Vander Poorten's time except the last item when Mr. Joe Vander Poorten disposed of some timber in January, 1934. They were the remnants of logs received in Colombo. There were a pretty number of logs there getting rotten and could not be dealt with and which had not been disposed of previously. So Mr. Joe Vander Poorten disposed of them. I say that the account D 1 correctly represents the number of logs which Mr. Vander Poorten dealt with and also correctly shows what they realised and what expenses were incurred by him in connection with the felling, etc. of timber.

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—continued.

10 Cross-examined :

I have been employed in the office at Galagedera for the last 24 or 25 years. I started life there as a check-roll clerk. Then I was a typist and in fact I joined the accounts' branch only in the year 1934 but before that also I was doing check-roll accounts. I was keeping books before 1934 of different estate accounts and after January, 1934, I did general bookkeeping. I have not any entries in the account books produced by me which were made by me prior to 1934. These account books were not kept by me before 1934. I did have something to do with the keeping of accounts in these books—I had supplied all the vouchers and information to the bookkeepers. I had to check up the check-roll and report and account sales and pass them on to the bookkeeper and head clerk there to enter in the books.

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What is the checking that you did when you received one of the check books? That is, the money advanced for that estate every month we scrutinised to see that it is accounted.

That is whether the money advanced has been accounted for by the expenditure items. As to whether the expenditure items themselves were correct or false I did not check. So that could this statement you made in the last case be correct. "I cannot speak to the correctness of the accounts except that they are on the books"? Yes, I cannot speak to the correctness of the accounts except that they are in the books.

I was a check roll clerk, then a typist for about 10 or 12 years. I cannot say how long I was a check roll clerk. I was there from 1913. I cannot say how long I was a typist. Even now I also type letters. The accounts that I have produced in Court were originally written by one Mr. Wijesinghe. That is from 1923 to 1926. Mr. Wijesinghe is alive. From 1926 they were written by one Mr. Menon. He is alive but he is not in the Island. He is in India. Menon kept the books till somewhere about 1932—33. I think we wanted to serve summons on Menon but whether in this case or the previous case I do not know. After 1932 or 1933 there was for a short period a clerk by the name of Lye. After Lye I started. I started in 1934 keeping general books. (Shown D 1 page 5 item against date 27th October cheque for Rs. 3,500). That was given to Mr. Balasingham for certain claims in the Thanketiya purchase account. I know that after some time when checking the accounts. I know that this payment of Rs. 3,500 was made to Mr. Balasingham in connection

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with a statement of Thanketiya claims when I was preparing accounts. I was preparing accounts in connection with the previous case. That is about six or seven years ago. That is before 1936 or 1937. We prepared accounts first of all in 1936 somewhere in 1931 or 1932 for the Kadiresan Chetty case. That was the time I came to know the reason why that cheque was given. That is debited in the Thanketiya purchase account. I personally do not know in what circumstances the Rs. 3,500 was paid except that after some time I came to know. At the time the payment was made I have no personal knowledge of the circumstances in which the payment was made. According to the books the cheque was given 10 on 27-10-24. It was transferred from the current account, according to the journal, to the purchase account in January, 1925. In the journal for 27th October, 1924, there is an entry in reference to this item—it was first of all in October entered to a suspense account. That entry appears at page 356 of the journal.

(Mr. Choksy marks the journal SD 122 and page 358 SD 123).

That entry is K. Balasingham Rs. 3,500. There is an entry in red 154/A. That is the suspense account in the ledger appears at page 154 in X 2.

Sgd. S. C. SWAN, 20

Luncheon interval.

After lunch.

1st September, 1943.

C. C. SAYAKKARA affirmed, recalled (cross-examination continued) SD 132 the entry about Rs. 2,500 reads as "Suspense A/c K. Balasingham". There is no reference to Thanketiya.

Q. Was Mr. Balasingham in any way interested in the Syndicate?

A. He was interested. I think he also had shares in the Syndicate.

Mr. Balasingham had other transactions also with Mr. Vander Poorten—transactions where he borrowed and returned the money. Mr. Balasingham's account appears in these books. That is his personal account. 30 The clerk did not know where to debit it until further information. At that time it was not known against what account it was going to be debited. The clerk did not know. Nor did he know for what purpose it was going to be used.

Item Rs. 4,500 against date 28th March. That is a cheque to Mr. Weerasooriya for stamps in connection with a certain agreement regarding Thanketiya. It was regarding a Crown Grant and some other deeds. I do not know that personally. The stamps were meant for the two deeds 471 and 472. I do not know the contents of those deeds. I cannot say what the other deeds are. Rs. 4,500 is for these two deeds and certain 40 other deeds. I cannot say what the other deeds are.

The item against 25th March, 1925—cheque to Mr. Weerasooriya for stamps Rs. 4,600. That is also against deeds 471 and 472 and other deeds

in connection with Thanketiya. I have not been able to trace the counter-foil of cheque HK 769, but I say Rs. 4,612 is the value of the stamps for deeds 471 and 472 and other deeds.

Q. The two deeds 471 and 472 were executed on 2-3-25 so that the earlier entry Rs. 4,500 cannot refer to the two deeds 471 and 472.

A. Fees were paid earlier in connection with those. I still say Rs. 4,500 were in connection with deeds 471 and 472. That was given first of all as an advance against this work, and the balance was paid after the deeds were attested.

10 The item of 17th January, 1927, Rs. 1,500 has not yet been paid by Mr. Vander Poorten to Mr. Weerasooriya. Mr. Weerasooriya has had a personal account with Mr. Vander Poorten where money transactions between him and Mr. Vander Poorten are entered. The Rs. 1,500 was not even credited to Mr. Weerasooriya's account. This item was entered in this account when making up this account to be submitted to Court. I do not know how this sum of Rs. 1,500 was made. It was made up on instructions of Mr. Vander Poorten. There was a previous amount in which this Rs. 1,500 was included.

Value of Machinery. Mr. Vander Poorten was the owner of the 20 business known as the New Colombo Timber Works. That business commenced about 1928 or 1929. May be in 1927. Mr. Guillain was the manager of the business. That business had nothing to do with Thanketiya. This machinery that was ordered was erected here somewhere in 1927.

To Court : There was a separate set of books for the timber works with Mr. Guillain. The timber was felled at Thanketiya at a particular price, brought here and sawn. Only the Dalada Maligawa logs were sawn out of all the logs that were transported from Thanketiya. In the New Colombo Timber Works some timber Burma was sawn. The books of 30 account would show the volume of work done by the New Colombo Timber Works. Guillain was the manager and he was paid a salary. There are several employees of that business. Mr. Vander Poorten always supplied funds for the working of the Timber Works. Mr. Guillain was the manager and he ran it as a separate concern.

Q. From the books in Court can you show any item for the New Colombo Timber Works.

A. No.

At the time the machinery came to Ceylon there was litigation between Mr. Vander Poorten and the Syndicate.

40 Q. That was the reason why the machinery was not taken to Thanketiya but installed in the Timber Works ?

A. I do not know about that. I cannot say why it was not taken to Thanketiya.

In the New Colombo Timber Works furniture was also made. Various other articles also were made. That was with timber purchased from Burma and other places. The books of account of the New Colombo Timber

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Works would show what volume of work was done. I do not know if the the New Colombo Timber Works actually sold timber on their own account. I have seen them making chairs and things like that. They imported logs and sold them here in Ceylon. I think the machinery was sold lately—very recently (X 7 folio 330 referred to). The machinery and tools account is found there. This goes up to the 1st of June, 1926. It has been carried over to ledger X 8 page 406. The entry against date 31-12-27 reads “amount due transferred to New Colombo Timber Works”. So that the machinery was transferred to the New Colombo Timber Works according to the books. From that date Thanketiya had no right to the 10 machinery according to the books. I cannot say why that was done.

(Page 601 of X8 referred to). That is the account of the New Colombo Timber Works. Item against 31-12-27 reads “Amount due on machinery transferred to New Colombo Timber Works”. (Ledger X7 page 330 referred to). There is some pencil writing on that page. That is written by Mr. Menon who was keeping this. That reads “Sold to Grandpass Saw Mills less ten per cent. depreciation”. This entry appears against the machinery and tools, account, Thanketiya. That means that machinery originally got for Thanketiya was sold to the Grandpass Saw Mills less 10 per cent. depreciation. The entry means that, but the 10 per cent. 20 depreciation has not been allowed. Grandpass Saw Mills is the same thing as the New Colombo Timber Works.

Q. You have told us that the New Colombo Timber Works kept account books of its own?

A. I cannot say where those account books are.

Visiting Fees : The first entry about visiting fees appears in August, 1926, at page 12. The first item is against date 1st August, 1926. That is about the time litigation commenced. He did not debit Thanketiya account as each visit took place. These visiting fees here are not the actual cost of travelling and subsistence. It is a fixed amount—Rs. 300. 30 Mr. Vander Poorten fixed the amount Rs. 300 and asked us to enter it in the books. I did not personally do it myself. He used to go in his own car and used to stay at resthouses. Mr. Vander Poorten has a personal account. There is a page for it. That is where expenses incurred by him personally would be entered. Mr. Vander Poorten has had his private account from about 1924.

Q. Prior to August, 1926, are there any entries to show that he has drawn money for visiting Thanketiya?

A. No. He does not mention Thanketiya.

There are no books where he has noted the number of visits to Than-40 ketiya. When he said he had visited seven times he was relying on his memory. He goes to Thanketiya and returns after 4 or 5 days. He goes from Galagedera. He always comes to Colombo and goes to Thanketiya. Galagedera is about 75 miles from Colombo. He stays in Colombo a day or two and goes to Thanketiya from Colombo and comes back to Galagedera. I do not know if he returned *via* Colombo. He may have attend-

ed to other business also on those occasions. He used to stay at the closest resthouse when he went to Thanketiya. Must be Kahawatta or Rakwana resthouse. Mr. Vander Poorten went to Thanketiya in his own car. He did not hire a car. The last item on visiting fees which appears on page 15 was entered by me in the account. It is not in the books. That sum has not been credited to Mr. Vander Poorten's private account. There too Mr. Vander Poorten must have relied on his memory when he said that he visited the place ten times. I do not know the actual cost incurred by him in travelling to Thanketiya from Galagedera *via* Colombo. He used to come to Colombo and stay at the G. O. H.

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Mr. Vander Poorten's intention was to plant Thanketiya with rubber or tea. Mr. Horsfall was the first Superintendent. He was an experienced planter and during his time he has told us twenty odd acres were cleared. He was making arrangements to plant tea and rubber. In 1924 Mr. Vander Poorten had also entered into a contract with Mr. Markandan for felling of timber. That had nothing to do with the Superintendent. By that contract Mr. Markanden had to fell timber and transport it to the New Colombo Timber Sawing Works.

Q. Had Mr. Horsfall anything to do with the development of the timber ?

A. No. I think the Superintendent after that had something to do, because they had to supervise, and so on. Mr. Horsfall had nothing to do with the timber. The next Superintendent was Mr. Thambiah. His salary was Rs. 100 or Rs. 150.

To Court : There were three contractors with regard to the cutting of timber from Thanketiya : Markandan, J. E. David and Aron Appu. They all undertook to fell timber, cut it into logs, transport and deliver it to the Colombo Works at a particular rate per cubic foot.

Q. What was the necessity at Thanketiya to build cooly lines and provide labour for that purpose.

A. The contractor had to supply his own coolies but they had to be housed.

During Mr. Horsfall's time felling had just started. I cannot say what particular expenses on the working account were necessary for the exploitation of the natural timber. In fact, whenever coolies were lent by the estate for the purpose of cutting timber the contractor has been debited with the proportionate pay of the coolies. The coolies were primarily intended to develop the land for plantation. After Mr. Horsfall Mr. Thambiah was Superintendent. I cannot say for how long. I do not know what was done under his supervision. The accounts submitted will show what has been done. In fact, in some of his letters he refers to some rubber stumps and rubber seeds.

Q. Is there any letter from any Superintendent referring to the exploitation of the natural timber ?

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A. Certain monies have been sent and have been used for transporting timber and all that. There is a letter from Mr. Thambiah regarding his having supervised the felling of timber or the transport of it.

Mr. Thambiah has from time to time during his period sent statements setting out the work he did. That was done by the other superintendents also. All those statements of account show the work that has been done each month. None of the accounts rendered by Mr. Thambiah show any work done in connection with the supervising of felling or transport of timber. I am unable to tell you exactly the nature of the work done. Mr. Thambiah's statement of accounts will show how many coolies he employed. Must be 20 to 25 coolies. I cannot say what work they did. The next superintendent was Mr. Wijesinghe. He was paid the same salary, I think. I cannot remember exactly how much. I do not know whether Mr. Vander Poorten was satisfied or dissatisfied with the work done by Mr. Thambiah or Mr. Wijesinghe. Messrs. Thambiah and Wijesinghe left of their own accord. The wire fences referred to against date 17-12-1926 must have been used in connection with rubber planting. On 1-8-1926, 10,000 rubber stumps were sent to Thanketiya. I am not aware of it personally except from the accounts. I cannot point to any item *re* felling or transport of timber during Mr. Wijesinghe's time. I do not know of any letter by Mr. Wijesinghe where he refers to felling or transport of timber. I have not studied the documents in this case carefully. Even during Mr. Wijesinghe's time all the items of expenditure were in connection with the plantation. After Mr. Wijesinghe there was for a short time Mr..... Then came Mr. Girlits. He sent accounts regularly. One account which he sent (SD 84 refers to the satinwood logs account). SD 84 is a statement of accounts of 90 satinwood logs despatched to Colombo. The dimensions are given in another sheet of paper. At that time there was no contractor. This money was sent for work on the plantation, and he had used it for transporting timber. This is the only item I can point to as having been incurred for exploiting the natural timber. The amount is Rs. 896.72. This amount has not been debited to anyone's account. I do not know by whom those logs were felled. I cannot say whether Aron Appuhamy was credited with these logs and debited with the Thanketiya 'coolies' wages. Aron Appuhamy is only credited with 66 logs. He has been debited with Rs. 6,315. That is for 66 logs—3,105 cubic feet. That is at Rs. 3 a cubic foot. That is, these logs were delivered by Aron himself at the Colombo Timber Works. The 90 logs in SD 84 appear to have been sent by the Superintendent himself direct to Colombo. In 1929 Aron was the contractor. He was the last contractor. I do not know whether the 90 logs sent to Colombo were felled by Mr. Girlits or the contractor.

SD 63 is the other account which shows the expenses incurred in respect of satinwood logs left behind by Mr. Markandan.

Q. What is the amount involved.

A. Out of Rs. 700 he has spent Rs. 519.87 leaving a balance of Rs. 180.13. That amount was not debited to Markandan's account. He

was not paid for this. For each log he gives the expenses. The logs are referred to in the first trip. In the second trip there is against 6-2-1928 payment of ground rent to Ceylon Government Railway in respect of 4 logs. I cannot say if the 4 logs are out of the 7 logs mentioned earlier or different logs. In the third trip there are two logs referred to. In that account under the fourth trip there are 4 logs referred to altogether. This account indicates that altogether Mr. Markandan left behind 17 logs for which he was not paid and which should have been transported to Colombo. In SD 84 and SD 63 even expenses incurred in respect of his meals are entered. Altogether out of the working expenses only the two sums referred to in SD 62 and SD 84 were incurred in felling and transporting timber. The balance was incurred in connection with the plantation. Judging from the number of rubber stumps sent by Mr. Vander Poorten to Thanketiya there must have been a big plantation. Also he was trying to plant coconut, coffee, tea and plantains. It would appear from the account that Mr. Vander Poorten visited the estate 17 times. Mr. Vander Poorten also sent letters to the superintendents. I cannot say if there are any copies of those letters. I will have to look for them. There are references in the letters that I have produced two letters written by Mr. Vander Poorten to the Superintendents. Mr. Vander Poorten interested himself in supervising the plantation on the estate. He must have looked into the timber question also at the same time. His visits were primarily to see how the young plantation of rubber and tea were going on. As regards the cutting of timber he hadn't much supervision to do but there was an agreement to deliver timber at Colombo. There was no need to supervise in regard to the felling and the direction fees are in regard to the opening up of the land ; nothing to do with the felling of timber. In the timber sales account the measurements of the logs are not set out. According to this account the number of cubic feet felled by Markandan is not set out. That is given on a different page. Mr. David the next contractor transported 102 logs. The measurements of the 102 logs are not given in the statement, but is given in Mr. David's account. The measurements of the 66 logs felled by Aron Appuhamy are given in the account.

Sgd. S. C. SWAN,
A. D. J.

Further hearing tomorrow.

Sgd. S. C. SWAN,
A. D. J.

1-9-43.

40 D. C. 20662L.

2nd September, 1943.

Same appearances as before.

C. C. SAYAKKARA affirmed, recalled (cross-examination continued)

Mr. Markandan was the first person who entered into a contract with Mr. Vander Poorten for the purpose of felling timber. The terms of the contract are contained in the document SD 91 dated 8-7-24. By that

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contract Mr. Markandan felled the timber and transported and delivered the same at Colombo. In SD 91 no agreement was arrived at regarding the cost to be paid to Mr. Markandan for felling the timber. The contract does not specify the rate. It would appear from page 902 of X 4 that the final settlement with Mr. Markandan was made on 10-12-1930. That is for felling and transporting 135 logs. On that date he was credited with a sum of Rs. 9,663 for felling 135 logs, that is at the rate of Rs. 3 per cubic foot. The second contractor was David and the third contractor was Aron Appuhamy. Aron Appuhamy was the contractor in 1929 or 1930. He was the last contractor. He too was paid at Rs. 3 per cubic foot. Mr. 10 David was the contractor during 1928 and the early part of 1929. A payment has been made to him for the felling and transporting of 102 logs. That is correct from my accounts. He was paid at Rs. 3.50 per cubic foot. It may be correct to say in all David was paid Rs. 14,879.05 for the felling and transporting of 102 logs. If he had been paid at the rate of Rs. 3 he would have had to be paid only a sum of Rs. 12,703.50. The difference between the two sums Rs. 14,879.05 and Rs. 12,703.50 is Rs. 2,125.55.

Q. Can you suggest any reason as to why Mr. David had to be paid Rs. 3.50 per cubic foot when other contractors were paid only at the rate of Rs. 3 per cubic foot?

20

A. As per agreement he had been paid.

I cannot explain why David had to be paid Rs. 3.50 per cubic foot. Mr. David was doing some work for Mr. Vander Poorten too. He in fact was the auditor for the Ariston Garages which belonged to Mr. Vander Poorten. I think David is a well-to-do person. I do not know much about him. I thought he was a business man. I do not know David and I have not seen him.

Shown SD 84. This refers to the transport of 90 logs contracted for. The cost of transporting in that account comes to Rs. 896.72. That works out at the rate of Rs. 10 per log roughly. The dimensions of the logs are 30 also given in SD 84. 1,191 cubic feet were transported and brought to Colombo at the cost of Rs. 896.72. These logs were not felled by the Superintendent. They were transported on the instructions of Mr. Vander Poorten. These were felled before by Mr. Markandan and left behind and Mr. Girlits got them transported. The transport charges alone came to Rs. 896.72. SD 84 does not include the cutting charges. Mr. Girlits had told me that Mr. Markandan had left them behind. It was not yesterday we came to know that but several years ago. Yesterday I did not go through these things carefully. I know that Mr. Markandan had left certain logs there and they were later transported by Mr. Girlits but 40 I did not go into details and find out how much and all that. Yesterday Mr. Girlits said those were the logs, but I know before that he had transported the logs. Yesterday he said these were the particular logs. Yesterday I said Rs. 896.72 were not debited to any one of the contractors. That is what I found out. Shown SD 63. The title of the account reads "Expenses incurred superintendent's logs left behind by Mr. Markandan",

In SD 63 the superintendent sets out that the logs that were transported were left behind by Mr. Markandan. In SD 84 there is no such statement. I cannot say what the cutting charges of one log would come to.

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The Thanketiya timber sales account commences in ledger X 7 folio 153. It has been carried on the X 8 folio 342 and from there it is carried on to ledger X 4. The entry in ledger X 4 page 591 against date 1-5-29 reads "to cost felling and transporting 6 logs satinwood Rs. 1,263.50". That entry has been transferred to another account. That is transferred from this account to folio 678 of David's account. There is another entry
10 against date 1-5-29 on the same page 591 "Cheque M. B. etc. transferred from the account to folio 678 J. E. David". That is a cheque given to David transferred to his personal account. That shows that the cheque for Rs. 1,263.50 was paid to Mr. David which was transferred to his account. First of all it was debited here and transferred to his account. That is a cheque given to David on account of felling. First of all it has been debited direct to the Timber Sales A/c. Thereafter it has been transferred to his contract account as it has been given for the felling ; so that is correct. The timber sales account on page 591 of X 4 is continued
20 on to page 902. At page 902 the balance to the credit of the timber a/c is Rs. 21,361.81 as per books—that is in December, 1930. In the account filed by me in Court I have given a credit of Rs. 39,000 that is for the whole period up to the end. We have not got a separate account in which we enter the number of logs brought from Thanketiya. We have no such account at Galagedera. I do not know whether the superintendents who were from time to time managing the estate had a record of the logs that were taken from Thanketiya to Colombo. No report was sent to me from time to time by the superintendents about the number of logs taken out from Thanketiya. To the best of my knowledge there were no checks taken of the number of trees felled. So that Markandan might have felled
30 1,000 trees and sent only 6. We went by the number of logs sent to the contractor. I know that timber could not be sent out of Thanketiya without a permit from the Forest Department. From time to time Mr. Vander Poorten had applied for such permits. I know that personally. I do not know that sometimes the permits had to be made out in the name of the contractors—they must have been made sometimes in the name of the contractor, sometimes in his own name. I do not know whether before a permit is issued by the Forest Department an officer from that department went to Thanketiya examined the logs and then issued the permit. I do not know how it was done in Thanketiya.

40 Before a permit was issued an officer from the Forest Department has to see the actual logs that have been felled and are ready for transport ?

I have no idea how that was done. Every permit contains the number of logs that were to be removed from Thanketiya. There is no record in the office which contains a statement of the number of logs that had been taken out of Thanketiya. If we had such a record it would show the number of logs that had been removed from Thanketiya. Shown page 7 of Thanketiya timber sales a/c. There the felling charges paid by

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---continued.

Mr. Vander Poorten for the purpose of felling timber have been set down. The number of logs for which such charges have been made are also mentioned except the item against date 1-1-26, an advance to K. V. Markandan of Rs. 9,663. That refers to 135 l g s. That appears on page 3 of D 1. So that Mr. Markandan himself has transported to Colombo 135 logs according to the accounts. Mr. David has transported to Colombo 102 logs and Aron Appuhamy has transported to Colombo 66 logs. That is, altogether it comes to 303 logs. So that for 303 logs Markandan, David and Aron Appuhamy had been paid for transporting to Colombo. According to my account 90 logs have been brought to Colombo by SD 84. That 10 is not included in this account. That has not been shown in the Thanketiya Timber Sales Account at page 7.

Q. That item is not shown in the account produced by you ?

A. The amount paid that is the two cheques that were paid to Mr. Girlits for transporting is shown in the working account.

By SD 63 9 logs have been brought to Colombo. According to the books of account 402 logs have been brought to Colombo. I have not made out the quantity of those 402 logs. In SD 63 9 logs were transported. I cannot give the cubic contents of those logs. The cubic contents of those 90 logs is given. Shown page 6 of the Thanketiya timber sales 20 account where the number of logs sold are set out. Apart from the last item against date 31-1-34 which states the sale of timber by J. Vander Poorten for Rs. 500, we have sold altogether 249 logs. As regards the last item we have no documents to prove that that particular amount was realised ; that was about 100 logs. That was sold by J. Vander Poorten. I have no documents ; that is what J. Vander Poorten told us at the time. I was not present at the sale. I did not see the logs before they were sold. I saw the logs some time before when I was at Grandpass. I cannot remember when I saw the logs. Even before 1934 I used to come to Colombo. Apart from that item I have accounted for 249 logs. I say 30 the 100 logs only brought in a sum of Rs. 500. That was the balance realised. Page 169 of X 10 reads : " Timber as per Mr. Joe's account rendered ". That is in January, 1934. He must have rendered an account. I haven't that account. I do not have any single receipt granted by the purchaser or any document to show that only Rs. 500 was received except what is mentioned in the ledger.

Q. These logs were sold by Mr. Vander Poorten after the Privy Council decision in this case ?

A. May be.

Altogether 402 logs were brought down to Colombo. I have rendered 40 accounts only for 249 logs and certain other logs sold by Mr. Vander Poorten. The balance has been sawn and supplied to the Maligawa. Certain timber has been supplied to the Maligawa out of our land. Some 12,000 square feet has been supplied to the Maligawa. I account for the balance in that way. 12,916 square feet were supplied to the Maligawa. The details are given in a list.

(Mr. Choksy marks the list of sawn satinwood timber SD 133.)

The thickness of the planks is given there. The first item is 1" x 3" x 10½'. The planks were of different thicknesses. There are 4 pieces of 10'. The length, thickness and breadth are given. I cannot say what the figures there would give in cubic feet. It was worked in square feet. It is possible to calculate the cubic feet of those planks. There is no ledger No. 12. I cannot say whether the Colombo New Timber Works was debited for the purchase of sawn satinwood from Thanketiya stock and supplied to the Maligawa contract.

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—continued.

10 (To Court : Q. Were sawn logs of timber supplied to the Maligawa on account of Thanketiya or on account of the Colombo New Timber Works ?

A. On account of Thanketiya.)

Q. Do you know whether Thanketiya dealt with any other sawn timber ?

A. So far to my knowledge the Maligawa supplied all the sawn timber.

Q. The books of the New Colombo Timber Works would show first and foremost the details of the machinery which you have debited to
20 Thanketiya ?

A. I do not know that.

(Mr. Guillian kept the books of the New Colombo Timber Works.)

I have not got any ledger that is marked X 11 in the proceedings. Shown ledger CX 33. Page 86 reads : "Nugawela and Meedeniya timber contract account". Mr. A. J. Vander Poorten had lent money to them to do some timber trade. That is the account. This account starts from page 60 of this book and has been brought forward to ledger 4 page 889.

(I will find out after the interval in which books this account commences.) That is money given to them more or less as a loan to do timber
30 business. I do not know for what timber business. That is money lent to them. In pursuance of that if anything was delivered against that loan it must appear in the books. Whether it was delivered or not I can't say. The books of account will show. If timber has been sold by Nugawala and Meedeniya to the New Timber Works it will be shown in the New Colombo Timber Works A/c. Vander Poorten sold all this satin wood on his own account. The satinwood he sold only came from Thanketiya. I do not know whether it came from any other place, because Nugawela has also supplied timber to be sawn for them. Nugawela had supplied the Colombo Timber Works to the account of the Maligawa
40 Timber contract.

(To Court : Nugawela was the Diyawadana Nilame. The contract with regard to the supply of timber was between Nugawela and Vander Poorten and not between Nugawela and the Colombo Timber Works. Vander Poorten was trading both as proprietor of Thanketiya and proprietor of the Timber Works. I put down the bad debt as a loss to the Thanketiya account.)

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Substituted
Defendant's
Evidence
Sayakkara,
Cross-
examination
—continued.

The satinwood that was sold by Vander Poorten to my knowledge only came from Thanketiya but certain timber has been supplied by Nugawela to be sawn. Certain timber was given by Nugawela to be sawn and supplied to the Maligawa. He has been charged for the sawing. I cannot say whether the New Colombo Timber Works sold any satinwood on its own.

Shown SD 110. This is an account of satinwood sold to Mr. David in August, 1927. There is a writing in red ink "Thanketiya timber" below that "28-9-27 whose timber?" The writing "Thanketiya timber" is mine. We required to know whose timber it was. That is to whom that sale belonged. This is written by Henry Vander Poorten. It was written to Galagedera. He must have written from Colombo and inquired. This shows that on 28-9-27 Mr. Henry Vander Poorten must have written to Mr. Rustomjee. I found out this timber was sold to Mr. David. He said it was Thanketiya timber and I wrote that. I wrote "Thanketiya" for the bookkeeper to know. Mr. Henry Vander Poorten wrote this letter. He must have received a reply and instructed me this is Thanketiya timber. Mr. Rustomjee must have written it was Thanketiya timber and I put down it was Thanketiya timber. That is my explanation.

Luncheon interval.

Sgd. S. C. SWAN,
A. D. J.

20

2nd September, 1943.

C. C. SAYAKKARA affirmed, recalled (cross-examination continued)

I have not been able to find out Markandan's timber contract account. All the books were at Mr. Vander Poorten's bungalow. I have brought the ledgers up to 1934. The ledger for 1931 is not to be found here. The journal is up to 1930. Mr. Markandan's timber contract account commences in X 7 folio 169, and it is carried over from page to page. In the end it is carried over to X 4 page 889. On that page against date December, 1930, I have put down the sum of Rs. 9,663 which was payable to him on account of 135 logs and thereafter there is another entry "amount transferred to K. V. Markandan's Thanketiya rights account, being advance on account of his share in Thanketiya—Rs. 9,438.95". I believe Markandan's rights were all thereafter paid by Mr. Vander Poorten himself. This sum of Rs. 9,438.95 was credited to Markandan's account as an advance on his rights. That was debited to his account to be recovered from him. I do not know what this Thanketiya rice account is. Markandan Mudaliyar had certain rights in Thanketiya.

To Court : Q. Can you from the books show me at the time Mr. Vander Poorten paid Markandan's rights in Thanketiya how the accounts between them stood. Who was indebted to whom?

A. That I cannot say.

I cannot say whether at the time when Vander Poorten paid Markandan's rights in Thanketiya it was possible to have debited Rs. 8,325.54 shown on page 7. That amount is part of the amount Rs. 9,438.95.

K. V. Markandan's Thanketiya timber contract account commences on page 157 of X 7. The advances made to him are entered on that page together with the interest due on such advances. This has been carried over to X 8 page 421. That has been carried over to X 4 folio 119, and from there it has been carried over to page 889. The sum of Rs. 8,325.54 mentioned in D 1 page 3 together with interest payable on the advances made to Mr. Markandan from time to time that same item has been transferred to Markandan's rights account as advance on his share in Thanketiya badde. That was treated as an advance on his share of Thanketiya estate. Rs. 9,438.95 = Rs. 8,425 plus interest. When Mr. Vander Poorten took over Markandan's share that amount was taken into consideration. On page 923 a special account is opened up as Markandan's rights account and this amount Rs. 9,438.95 is put down there. Mr. Vander Poorten bought Markandan's share thereafter.

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Defendant's
Evidence
Sayakkara,
Cross-
Examination
—continued.

Q. How is it then that now you debit Rs. 8,325 to the Thanketiya account?

A. This was treated as an advance for his rights but it was not set against the purchase. I do not know if this amount Rs. 9,438.95 was transferred to Markandan Mudaliyar's rights account by agreement between Markandan and Mr. Vander Poorten.

The sale to David took place in the year 1928. Altogether 102 logs were sold to David. The last sale took place on 12-3-29. Mr. David had a personal account with Mr. Vander Poorten. It is described as the Timber Account. That was the only account he had. This debt Rs. 2,162.45 of Mr. David became payable in March, 1929.

Q. What steps did Mr. Vander Poorten take to recover Rs. 2,162.45 from Mr. David?

A. He writes to him several times asking him to pay that. I have not got any copies of those letters. No action was filed against David. Mr. David also audited the books of Vander Poorten's garage called Ariston Garage. We have credited his account with that amount.

Q. Were the accounts of Mr. Vander Poorten audited by Mr. David?

A. Only Ariston Garage accounts were audited.

Schubert was in Colombo trading as Lionel & Co. Schubert had no other account with Vander Poorten except this timber account. Mr. Schubert's amount became due in 1931. Schubert's account appears on page 93 of SD 116. No action was filed against Schubert. Schubert had no other account with Mr. Vander Poorten. There was some undertaking given to the bank and Mr. Vander Poorten tried to recover. I have no personal knowledge whether Schubert was possessed of property or not. Those were written off as bad debts in 1934.

(To Court: Were these books you are now producing audited by any auditors?)

A. No. It was after the books were audited that these were written off as bad debts. I do not know anything about Schubert.

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Substituted
Defendant's
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Sayakkara,
Cross-
Examination
—continued.

Q. Were logs supplied personally to Nugawela or to the temple?

A. To Mr. Nugawela as trustee of the temple. The temple had no responsibility. Mr. Nugawela had a personal account with Mr. Vander Poorten. Mr. Nugawela's personal account for 1928 commences in X 4 on page 78. This is called Nugawela Loan Account. In 1928 there was only one loan account in this book. X 9 is the ledger for 1939 and 1932. There is no personal account of Nugawela in X 9. No action was filed against Nugawela for the recovery of this amount. They were payments against the personal account; those payments were made for monies. Against his loan he has made certain payments which have been entered 10 in the loan account.

To Court : Q. On the advance made by Mr. Vander Poorten personally to Mr. Nugawela was there anything due?

A. Yes, there was.

Q. The New Colombo Timber Works was being carried on in partnership with Mr. Guillain?

A. I knew that he was the manager.

The business name had to be registered. If they were partners their names would appear in the business names register. I have not seen the certificate of registration. The New Colombo Timber Works account starts 20 in X 8 at page 601 and it is carried over to page 113 of X 4 and it is carried over in X 4 to page 871 and from there it is carried over to ledger for 1931 folio 43. X 9 is also a ledger dealing with 1931 accounts. X 9 deals with the estate timber account. In X 7 the Nugawela and Meedeniya timber account starts on page 98. At page 98 against entry 31st July there is "Proceeds sale 21 satinwood logs".

Q. What does Ceylon Agency Imports mean?

A. Nugawela has sold timber through the Ceylon Import Agency. I cannot say if Mr. Vander Poorten sold it through the Ceylon Agency or whether Mr. Nugawela sold it through the same agency and credited this 30 account at page 98. This account is carried over to page 354 of X 8 and from there it is carried over to X 4 page 180. From there it is carried over to page 889. That is continued in ledger 3 folio 60 (1930-31). The Nugawela and Meedeniya timber account from page 889 in X 4 is carried over to P14 page 60. That is the ledger account for 1928-1931. On page 60 against date 20th June, 1931, there is an entry of Rs. 2,307. That is the timber that was delivered by Mr. Nugawela—sawn timber—to Mr. Vander Poorten. Therefore it is credited to his account. This satinwood was delivered at the New Timber Works and there are also statements referred to. I have not got that account. From page 60 it is carried over to 40 page 86 and from page 86 to the mortgage and loan ledger folio 24.

Q. Did you take a mortgage bond for the amount due?

A. No. Satinwood is of different qualities. There are four varieties

Q. Have you got any record to show the quality of satinwood brought down from Thanketiya?

A. No.

Q. Even as regards the logs that were sold you cannot say what quality they were.

A. No.

Sgd. C. S. SWAN,
A. D. J.

No. 10
Substituted
Defendant's
Evidence
Sayakkara,
Cross-
Examination
—continued.

Mr. Choksy tenders list of witnesses to which objection has been taken by the Proctor for substituted defendants.

Mr. Chelvanayagam says the list of witnesses was filed only after the case was commenced.

10 As plaintiff's chief witness is still under cross-examination, I do not think there will be any prejudice caused to the plaintiff's case if I allow this witness to be called.

Sgd. S. C. SWAN,
A. D. J.
2-9-43.

3rd September, 1946.

C. C. SAYAKKARA affirmed.

(Journal from March, 1930, to March, 1932, handed by defendant's counsel to plaintiff's counsel—SD 134.)

20 Q. In that book you have debited the New Colombo Timber Works Co. the value of the timber.

A. That is on page 313. We have debited the New Colombo Timber Works Rs. 15,223. The subsequent entry explains that item. We have credited Thanketiya estate with Rs. 12,916. These two entries do not appear in the New Colombo Timber Works books. I can explain why they do not appear. Ordinarily they should appear but according to the entries we have made they should not go into those books. This was brought to Thanketiya for accounting purposes and subsequently transferred to the Dalada Maligawa.

30 To Court : Q. In your books you have debited the New Colombo Timber Works for certain timber supplied.?

A. Yes.

If the New Colombo Timber Works books were entered correctly they should credit us with Rs. 15,223. Rs. 2,307 is the difference between the two amounts. That timber was Mr. Nugawela's own timber which he has brought to the New Colombo Timber Works to be sawn and supplied to the Maligawa. The subsequent entry will show that. The subsequent entry shows that the amount in the next entry is transferred to the Dalada Maligawa account with the cutting charges due to Mr. Vander
40 Poorten.

The subsequent entry I referred to is dated July, 1930. The timber was supplied in July, 1930, and the entry has been made in the books only in 1931.

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Substituted
Defendant's
Evidence
Sayakkara,
Cross-
Examination
—continued.

(At this stage Mr. Choksy applies for permission to summon G. F. C. Guillain of the Hotel Metropole, Fort, Colombo, to produce the books of the New Colombo Timber Works.

Mr. Chelvanayagam has no objection.

I allow the application.)

The subsequent entry I am referring to has debited Mr. Nugawela with the total cost of the timber and the cutting charges and credits the New Colombo Timber Works with that identical amount.

Q. That is it shows that the money has to go to the New Colombo Timber Works ?

10

A. According to the entry it does not mean that.

According to the entry here Rs. 17,000 odd is debited to Messrs. Nugawela to be recovered from Mr. Nugawela by Mr. Vander Poorten. It is credited to the New Colombo Timber Works. The previous entry is only for purposes of accounting. It only passed through the New Colombo Timber Works because the timber was brought there and sawn. An entry has to be made for cutting charges, so the entry was made crediting the timber sales account of Thanketiya and opening an account for Nugawela inclusive of cutting charges.

Q. If that money is credited to that company does it not mean that 20 that amount is due to that business from the owner of these books ?

A. No.

Those entries were not made by me. They were made by Menon.

(Mr. Chelvanayagam marks extract from page 313 P 15.)

There are two accounts here : one the New Colombo Timber Works capital account—that is monies advanced for the working of the company; then the New Colombo Timber Works working account—that is Mr. A. J. Vander Poorten's own working account. He paid rents for premises and the other expenses he incurred are entered in these books. (Ledger SD 135 referred to). This is a ledger for part of 1930 and 1931. (Folio 44 referred 30 to). It is headed the New Colombo Timber Works working account. The working account appears at folio 44 and folio 114.

Mr. Nugawela also supplied certain timber. I say that because we have credited his account with Rs. 2,307.

Re-examined.

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Defendant's
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Sayakkara
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Examination

(Shown SD 134 page 313 marked P 15). The top of the pages in this book gives the month and the year of the journal. The various dates of each month are entered in the extreme left hand column. The entries are made from day to day and month to month. Page 313 is one of the many pages in which the accounts for the month of July, 1931, were 40 entered. July begins at page.299 and goes up to the end of page 315. Under date 17th July, 1931, the first entry is debited to the New Colombo Timber Works.

Q. According to the ordinary method of bookkeeping as you have debited the New Colombo Timber Works in P 15 must you not credit the Thanketiya Timber Sales Account with the same figures.?

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Defendant's
Evidence
Sayakkara,
Re-
Examination
—continued.

A. Yes. The New Colombo Timber Works should contain a credit in favour of the Thanketiya Timber Sales Account for the same figure and against the same date.

The very next item in this journal is a credit entry in favour of Thanketiya for Rs. 12,916. That means that the value of the timber which came out of Thanketiya is credited to Thanketiya Timber Sales Account. It is only Rs. 12,916. Therefore there is a balance of Rs. 2,307 to be credited to make up the total credits Rs. 15,213. That is the third item under the same date. The entry reads: "P. B. N. and Meedeniya Old Timber Account". Credit to this account means Nugawela's own account. That would mean that Nugawela and Meedeniya are credited with the value of the cubic feet of timber supplied to Mr. Vander Poorten to be sawn and given to the Maligawa. That would mean that Mr. Vander Poorten has purchased timber from them. Then Mr. Vander Poorten supplies it back again to the Maligawa.

The very next entry appears immediately below. That has got the word "July" and underneath that the figure "1930" in the column in which the date and month of July, 1931, should appear. The meaning of that entry is that 15,223 square feet have been supplied to the Dalada Maligawa at one rupee. The first entry against date July, 1930, means that the Dalada Maligawa is debited with the cost of 15,223 square feet; also with the cutting charges and the charges for planing, etc. The total debited to the Dalada Maligawa is Rs. 18,897.06.

Credit is also given for Rs. 1,000 paid in March, 1930, according to these books. Mr. Nugawela has paid this Rs. 1,000 on behalf of the Maligawa in March, 1930. As a result of this debit to the Dalada Maligawa the debit of Rs. 15,223 against the New Colombo Timber Works is transferred to the Dalada Maligawa account. That means that Mr. Vander Poorten has to recover for the Thanketiya timber sales account Rs. 17,887.06 (Shown folio 44 of SD 135 marked SD 136). This is the working account of the New Colombo Timber Works. This folio represents the working account in the books of Vander Poorten at Galagedera. This is not the account which was kept at the Timber Works at Grandpass. According to the entry in this folio the New Colombo Timber Works has been purchasing from Mr. Vander Poorten on the 1st July, 1931, 15,223 square feet of timber from Thanketiya to supply to the Dalada Maligawa. That contract was with Mr. Vander Poorten not with the New Colombo Timber Works.

Q. If the debit entry stood alone it would mean that the New Colombo Timber Works had to pay on the Thanketiya account Rs. 15,223?

A. Yes. But as against that debit there is a contra entry on the right hand side of the same folio of Rs. 18,897.06 against date 31-7-31. The wording is "Bill rendered to Dalada Maligawa as at July 6th, 1930."

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Substituted
Defendant's
Evidence
Sayakkara,
Re-
Examination
—continued.

Q. Does that mean that the New Colombo Timber Works has paid Mr. Vander Poorten Rs. 18,897?

A. No, it does not mean that.

This entry on the credit side was made in order to transfer the Rs. 15,223 of the Dalada Maligawa account to the Thanketiya Timber Sales Account. That means that we have to recover the Rs. 18,000 and if Mr. Vander Poorten recovered the Rs. 18,000 account in full the cutting charges would come as profit against this working account on page 44 and Mr. Vander Poorten would have to pay these working charges to the New Colombo Timber Works. (CX 33 page 85 referred to). (Shown 10 ledger P 14 folio 85 also marked SD 136). The account bears the name of Messrs. P. B. Nugawela—Dalada Maligawa Timber Sales Account. That account is debited with five items totalling Rs. 18,897.06. It is also credited with the payment on the 31st March on account of the Rs. 1,000 and it says that the Rs. 17,897.06 is due by the Maligawa to Mr. Vander Poorten.

To Court: Out of the Rs. 12,916 was written off against the Thanketiya timber sales account. The balance is not written off. Still it is open.

Q. Why didn't you do that? 20

A. Only for the accounting we did.

Q. You have written off Rs. 12,916 out of this total Rs. 18,897 due from the Maligawa to Mr. A. J. Vander Poorten. You have written off Rs. 12,916 against the Timber Sales Account of Thanketiya.

A. We have not written off in the books.

Q. You said you have written off as a result of an audit in 1934.

A. No.

SD 136 brings down the balance to Rs. 17,897.06. That balance still stands as a debit there. There is a note at the foot of the account that it has been carried forward to the mortgages and loan ledger folio 30 No. 22. I produce that folio 22 marked SD 137. The name of the party is Dalada Maligawa, Kandy. It shows that the figure Rs. 17,897.06 was brought into this account on 1-4-32. This is Mr. A. J. Vander Poorten's loan ledger. That deals with his own personal loans and mortgages or other services to various individuals. He has transferred this balance which is due by the Dalada Maligawa on the Timber Sales to the personal account, and the books show that the amount is still due to him. It is transferred there for some time to see if it can be recovered.

To Court: **Q.** Did Mr. Vander Poorten lend other money to the Dalada Maligawa or to Mr. Nugawela? 40

A. He lent money to Mr. Nugawela on pro-notes. That appears on another folio. He had lent over a lakh of rupees.

Mr. Vander Poorten's transactions with the Nugawelas personally appear on folios 52 and 61 of the same ledger. Folio 52 is marked SD 138 and folio 61 of SD 139. It is carried over to folio 66 which is marked SD 140.

What was due from them in respect of personal transactions with Mr. Vander Poorten from 1-4-33—Rs. 102,125.32 still remains unpaid. The book also shows that they have been making occasional payments of Rs. 100 or Rs. 200. These are payments made by the sons of the old gentleman who is dead. The account which ends on folio 66 has nothing whatever to do with the account which still remains open and unpaid in folio 52. He brought it on this mortgage and loan ledger because that contains various loans or moneys due which had to be recovered. The timber sales account shows that it is still unpaid and due from the Maligawa. The timber which had to be sawn for the Maligawa was sent from Thanketiya to Grandpass. It was sent there only for sawing purposes. Other logs of Thanketiya timber which came to the depot at Colombo and were exported did not pass through any account of the New Timber Works of the Thanketiya books.

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Substituted
Defendant's
Evidence
Sayakkara,
Re-
Examination
—continued.

Q. Then why has this particular item passed through and is taken into the Dalada Maligawa account ?

A. Because it was sawn there and sawing expenses had to be paid and therefore we had to pass the entry.

Mr. Nugawela was in financial difficulties long before the time of his death. A large number of writs were out against him in respect of material supplied for the building of the Maligawa. Mr. Vander Poorten had supplied a large quantity of material. That too had not been paid and action was filed. Nothing has been recovered. (Shown page 60 of ledger P 14). Mr. Vander Poorten gave loans to them on some timber business. On that account I have shown Rs. 2,307. That was timber supplied to the New Colombo Timber Works to be sawn and supplied to the Maligawa.

Q. If there had been any payments on account of their indebtedness where would the entry be made ?

A. Mr. Nugawela has a timber account and a loan account. If it was specified by Mr. Vander Poorten against a particular account we credit it to that account. Mr. Nugawela would tell Mr. Vander Poorten to which account it should be credited and the clerks would be instructed by Mr. Vander Poorten accordingly.

(Shown folio 27, of the mortgage and loan ledger marked SD 141). That is the account of Schubert care of Messrs. Lionel & Co. The last entry is under date 31-7-34 and it states—amount Rs. 2,015.90. That is a credit item. That is a credit against a debit of the same figure brought forward from 1-4-32 from the previous ledger D 3 folio 92. The account was closed by putting in a credit item which was written off to capital. Mr. Vander Poorten's capital account would then be debited with this same figure. So that Schubert's account is closed not by payment made by Schubert but by the amount being written off against Mr. Vander Poorten's capital.

Mr. Markandan had considerable loan transactions with Mr. Vander Poorten running into many lakhs of rupees. Like the other account I have just referred to the balance due by Mudaliyar Markandan and four

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Examination,
—continued.

others on the transactions with Mr. Vander Poorten were ultimately brought into the mortgage and loan ledger, and the total that was due by him was Rs. 799,776.59 after crediting him with a small sum—Rs. 475.41—on an order of payment. That must have been in one of the Court cases against Mr. Markandan. That balance has been written off against Mr. Vander Poorten's capital in March, 1936. Mr. Vander Poorten took over some lands belonging to Mr. Markandan—an estate called Koray Group in Batticaloa in value just over a lakh at that time. (Folio 60 of the mortgage and loan ledger marked SD 142). Balance due on account of monies due to him for timber is not brought into this account. That is 10 still outstanding.

Mr. David's account (SD 94) shows that thirty-one thousand odd rupees was paid out to him. Of that everything was recovered except Rs. 2,162.45.

Q. Do you know what Mr. A. J. Vander Poorten's ideas were as to the whole extent of Thanketiya estate. Was he to plant the whole extent with tea and rubber?

A. Not the whole thing. He was just experimenting with rubber and so on at the time.

Q. How does one get to Thanketiya?

20

A. From Galagedera Mr. Vander Poorten comes through Kurunegala or Colombo. From Galagedera to Colombo is 80 to 85 miles. One has to come to Colombo and go to Thanketiya. From Colombo it is 95 miles. We take the Ratnapura-Rakwana Road. That is 180 miles going and 180 miles coming. 50 cents per return mile would not be too much for the hiring charges *via* Kurunegala. The distance from Galagedera to Kandy would be 13 miles; from Kandy to Kurunegala 25 miles and from Kurunegala to Ratnapura 45; from Ratnapura to Thanketiya would be another 40 miles.

I refer to the second item on page 5 of D 1. That is the Purchase 30 Account. On page 5 of D 1 the second item of Rs. 4,500 is for stamps.

Q. Do those words occur at all in X 1 folio 771?

A. No, it only says "cheque", gives the bank and the number and Mr. Weerasooriya's name. It is not correct to say, as I have said on D 1 that it is expressly for stamps.

X 2 folio 160 referred to. Item 4,612 on the same page 5 against date 25-3-1925 appears in ledger X 2. There it is said that the payment was made to Mr. Weerasooriya for stamps for transfer. Deed No. 448 is stamped with Rs. 482.

With regard to the machinery on Thanketiya it was sold in March, 40 1942, after notice to the members of the Syndicate. It realised the gross sum of Rs. 18,652 and not Rs. 17,611.40. At the same time other machinery in the New Timber Works was also sold. I produce the auctioneer's two names for these transactions SD 143 and SD 144. I produce ledger account dealing with the estate of the late Mr. A. J. Vander Poorten.

This ledger is for 1942 and 1943. I mark the ledger SD 145. Folio 118 of that is marked SD 146—Thanketiya estate current account. There the net sale proceeds have been credited. This ledger has been all this time with the auditors Aiyer & Co. I got this yesterday from them. I have also in Court the journal relevant to that.

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Sayakkara,
Re-
Examination
—continued.

Sgd. S. C. SWAN,
A. D. J.

EDWARD GIRLITS sworn, 55, planter, Wariapola.

No. 10
Girlits,
Examination

At one time I was employed as Superintendent of Thanketiya estate by the late Mr. A. J. Vander Poorten. I came in 1926. Before that I had had planting experience at Polgahawela. I was working for Mr. D. E. Weerasooriya and Mr. Ebert of Homagama—coconut properties. I have also had experience of rubber at Depatgama under Mr. Titmus. I had also been at the Ceylon Coconut Plantation Ltd., Negombo—about 500 acres. I had about 18 years' planting experience before I came under Mr. Vander Poorten. Before me the Superintendent of Thanketiya was Mr. Wijesinghe and before that Mr. Thambiah and before that Mr. Horsfall.

Q. Had any portion of this vast extent been cleared at all?

A. Yes, between 30 to 40 acres had been cleared. Through the Government Ratkurawa Forest from the main road a road has been cut. That was across the river to this estate—about 5 miles. That was intended to be a cart road. To cross the river at that time there was only a trolley tramway. That could also carry small loads of goods and about 4 to 5 individuals. Except for this small portion which had been cleared the rest was all huge forest supposed to contain plenty of valuable timber. I had been to that forest and seen that timber. I was asked to go round with the contractor and see the timber. I had to supervise the felling. I had to see that proper trees were cut—that is properly seasoned big trees. I used to look round and see what trees were suitable for the purpose. I could say from my planting experience what trees were suitable to be cut. I used to get the contractors and discuss whether a particular tree should be cut or not. It does not require much experience to see whether a particular tree is ripe for felling. Apart from supervising the contractors my duties consisted of attending to the cultivation—*i.e.* coconut, rubber, coffee, tea and soya beans, ground nuts, seed planting. There were just a few plants of cocoa also. There were plantains, pineapples and sugarcane also. Pepper was put down to run as creepers. The idea of all this was to experiment and see which would thrive best. There were nurseries for rubber, coconut, tea and cocoa. To make these experiments successful I had to see that the nurseries or the clearing where the plants were put down were kept properly. They needed attention from day to day. I had workmen under me. The number of coolies varied considerably from time to time. About 20 coolies was the maximum. It was very difficult to get labourers owing to the distance from a town and malaria. We had to get coolies from Hambantota and Matara

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Defendant's
Evidence
Girlis,
Examination
—continued.

which was about 90 miles out. I have never come across a worse malaria-infested place. Shortly after I went there I was down for 2 or 3 months. I had a wooden bungalow with galvanised roofing, the timber having been taken from the land. That was not satinwood. It was raised about 5 feet over the ground owing to the malaria. The river used to be often in high flood. It was very lonesome there. Plenty of elephants used to be roaming about in the night. They destroyed most of the plantations, and it was necessary to have wire netting. I opened out about 25 acres in rubber. Compared to other districts opening out of Thanketiya was very much more difficult and expensive. The forest that has to be cleared 10 itself is very much bigger and thicker than in other places. The cost of labour is also high. I went there about August, 1926. Before I was engaged I had not gone there. Upon my being engaged I went there alone. The late Mr. Vander Poorten came and met me there several times—4 to 5 times. I left in 1930 somewhere about August. Mr. Vander Poorten came there sometimes alone and sometimes accompanied by some other gentlemen. I remember Mr. Chelliah came with him on one occasion. There was another gentleman whose name I cannot remember. Mr. Henry Vander Poorten has also been there by himself, on more than one occasion. He has come there about the same number of times as the other gentleman. 20 Mr. Henry Vander Poorten was assisting in the management of his father's estate. I have myself received instructions from Mr. Henry Vander Poorten in regard to Thanketiya. I cannot remember having written to Mr. Henry Vander Poorten. In the course of my stay there during those 4 years I have left Thanketiya to go to Galagedera about three or four times. On the occasions when Mr. Henry Vander Poorten met me they questioned me about the work. They would ask me what work was in progress. When they came they would go round and see the plantations themselves. The old gentleman was vigorous and fit and would walk round planted acres. He has inspected the logs felled in my company. 30 Mr. A. J. Vander Poorten was never scared by the prospect of having to walk about the undergrowth. In fact there was not much undergrowth. He used to walk 4 or 5 miles from the cart road. He was a man of vigorous physical habits. He took a keen interest in the experimental plantations that were being raised. He was very often planting himself. I also received money for expenditure in connection with labourers and other expenses connected with the plantations that had been laid down. I used to render an account monthly.

Q. Would Mr. Vander Poorten scrutinise those accounts ?

A. He did not put any questions about the items of expenditure to 40 my knowledge. He was very careful about the expenditure. He used to tell me he would pay for work well done and not for work badly done. I got Rs. 100 and an allowance. It was very hard life under hard conditions. I would not go there now for Rs. 500. At that time I wanted a little adventure. I also had the hope he would pay me a better salary. I took a stock of medicine which was paid for on the estate account. I used to order from Cargills or Millers. There was a bicycle for the dugout

coolies. The man really in charge before I went there was Wijesinghe (Shown SD 41—cash account of Thanketiya). That is from May to end of July, 1926. This is in my handwriting.

Q. How came you to write the accounts from May to end of July?

A. I was not in charge. The K. P. was there and he gave me the balance due to the coolies and so on and I rendered this account to Mr. Vander Poorten. Next I have rendered SD 43 which I have myself written and signed. The whole of that is in my handwriting. All these accounts which I have rendered correctly represent the items of monies
 10 received by me and the monies disbursed by me. They are correct accounts which I rendered to the proprietor Mr. Vander Poorten. They are *bona fide* and correct. SD 45 is also in my handwriting. So is letter SD 46. (Shown SD 46a). This is also in my handwriting. In letter SD 46 of 4th October, 1926, I ask Mr. Vander Poorten this question: Markandan's coolies have not turned up and I want to know whether Markandan's coolies are not to be allowed after Mr. Vander Poorten's visit to Thanketiya. That shows there must have been a visit from Mr. Vander Poorten round about the date of this letter. Within about 2 or 3
 20 months of my taking charge Mr. Vander Poorten had paid his first visit there. The account for October shows that I received cash from the proprietor Rs. 200. I tried to keep expenses of working as low as possible by careful working and by not allowing the cost to go up. At that time Thanketiya was not a paying concern. That was one of the reasons why I tried to keep down the expenses. Documents SD 47 to 51; also letter SD 44; statement of accounts SD 54 with list of labourers attached to it; SD 55 with list of labourers attached; letter SD 56 are all in my handwriting. In letter SD 56 of June 27, I give a short report on the state of the clearings. I say what the condition of the plantations are and what they require. SD 57, SD 58 and letter SD 59 are in my handwriting and
 30 signed by me. In letter SD 60 of August, 1927, I am asking Mr. Henry Vander Poorten to take into consideration my present small salary and grant me an increase. I also point out to the fact that I am fully aware that the place is not paying. As a matter of fact there were long periods of drought there, but when there was rain there was very heavy rain and floods. Statements of accounts SD 61 to SD 69 are also in my handwriting signed by me. Statement of accounts SD 71 and letter SD 72 are in my handwriting. In the letter SD 72 of 3-7-1928 I refer to the fact that Mr. David's contractors have ceased work with regard to transport but there are certain logs felled lying in the jungle and that I do not know when
 40 they intend to start again. I also say I must have seen Mr. Vander Poorten when I last went to Greenwood, showing that I went to Greenwood estate at Galagedera where his office was. All papers were sent from there with instructions also given from there. I also point out that monies spent were not spent carelessly or with an easy free will but that I am paying out carefully. Statement SD 73 and documents SD 74 to 79 are in my handwriting as also document SD 81 to SD 84 which is a statement of accounts of 90 satinwood logs. To SD 84 is also attached a sheet containing the measurements of those satinwood logs. That is marked

No. 10
 Substituted
 Defendant's
 Evidence
 Girlits,
 Examination
 —continued.

No. 10
Substituted
Defendant's
Evidence
Girlits,
Examination
—continued.

SD 84a. Also accounts SD 85 to SD 88 are in my handwriting (shown SD 63). This is a statement of the expenses which were incurred on the satinwood logs left behind by Mr. Markandan's kanakapulle.

Q. What did you do with the 9 logs referred to in the statement?

A. I had to get them out of the jungle and send them to Kahawatte and rail them to Colombo.

I had to do it under permits from the Forest Department. I could not do that without permits. The Railway authorities would not accept the logs without the permit. I have to inform the Forest Department from what point to what point I was going to transport the logs—whether it is by rail or by road. I had no means of sending the logs by road. The expenses in connection with those 9 logs were incurred between October 27th and May 28th and I refer there to 4 separate trips for those months. I have given the fullest details of the expenditure. I have similarly rendered a statement of accounts—SD 84—in regard to the 90 satinwood logs despatched to Colombo. SD 84a attached to it gives the measurements and also the cubical contents. It comes to 1191 cubic feet. I have been to Timulketiya and Kolonagiya in connection with those 90 logs. That is about 2 miles from Thanketiya entrance. On a statement dated 3-7-29 which I mark SD 63a I give measurements and notes regarding the condition of the 7 logs referred to in SD 63. The 90 logs that were transported by me were lying some at Timbulketiya, some on the river bank, some in the forest between the river and the road. I have incurred these expenses for transporting those 90 logs between October, 1929, and January, 1930. These logs had been felled long ago. Their very appearance and condition showed that they had been felled long ago and were lying there. I had myself seen those logs on previous occasions before I actually transported them to Colombo.

Sgd. S. C. SWAN,
A. D. J. 30

Further hearing on 2nd, 3rd, 4th, 7th and 8th February, 1944.

Sgd. S. C. SWAN,
A. D. J.

20662/L.

2nd February, 1944.

Appearances as before.

Mr. Chittampalam for the substituted plaintiff moves to file the bill of costs taxed by the Registrar of the Supreme Court. Let it be filed.

With regard to the witness Girlits whose examination-in-chief was not concluded on the last occasion, Mr. Choksy states that the witness is in Court but is unable to give evidence because he is suffering from a

severe attack of malaria. It is agreed in the circumstances that the evidence of other witnesses be taken today and the examination-in-chief, cross-examination and re-examination of Gerlitz be taken tomorrow.

No. 10
Substituted
Defendant's
Evidence
Girllits,
Examination
—continued.

MR. CHOKSY calls :

D. T. WIJESINGHE.

(Mr. Navaratnarajah objects to this witness being called as his name was put on the list long after the trial had started.)

Mr. Choksy points out that it became necessary to summon this witness because objection was taken to the reception in evidence of the
10 books of account unless they were formally proved and that he is therefore compelled to call the witness.

In these circumstances I allow the witness to be called.)

D. T. WIJESINGHE affirmed, 65, landed proprietor, Weuda. I also own some 'buses. I am the managing director of the United Bus Co., Ltd., Kandy. That Company owns 36 'buses. I hold the largest number of shares. The 'buses run on a very important route. I have been on this line from 1921.

No. 10
Wijesinghe,
Examination

I also own house properties, coconut estates and paddy fields. At one time I was working under the late Mr. A. J. Vander Poorten. From
20 1912 to 1927. I was working at his office at Galagedera. I was working as his accountant. I also helped in the correspondence. As time went on Mr. Vander Poorten placed a great deal of confidence in me and I knew of all his affairs very intimately. I had as assistant Carolis Sayakkara, and there were other conductors and a number of other assistants. Mr. Henry Vander Poorten a son of Mr. A. J. Vander Poorten assisted his father. He was the manager of the business. Mr. Vander Poorten owned extents of land even at that time.

I knew the time that he put his hand to Thanketiya. I was there at the time. Mr. Vander Poorten advanced a sum of over 2 lakhs to enable
30 the Syndicate to pay the Crown. Thanketiya estate itself was held by Vander Poorten as a property of his. I kept the accounts relating to the Thanketiya estate in his books, ledger, journal, etc.

(Shown ledger X1). This is from 1922 to September, 1924. This was kept by me. I also made the relative entries in the corresponding journals.

(Shown ledger X2). This is from October, 1924, to the end of May, 1925.

(Shown ledger X 7). This is from June, 1925, up to the end of August, 1926. That was the period that I was there. Apart from merely
40 making entries in those books I was aware of dealings or transactions made concerning them. With regard to Thanketiya I am aware that Vander Poorten used to visit Thanketiya often with his son Henry Vander Poorten and sometimes with Mr. Meedeniya Adigar and Mr. Chelliah. Mr. Chelliah had been to Thanketiya with Vander Poorten more often than Mr. Mee-

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Examination
—continued.

deniya Adigar. Mr. Chelliah had been in the habit of coming to Greenwood, Galagedera, and seeing Mr. Vander Poorten about Thanketiya affairs. Mudaliyar Markandan also I have seen there in connection with Thanketiya affairs. I have also seen Mr. H. C. Ranasinghe there. Ranasinghe is a distant relative of mine. He is now dead some years. He has spoken to me about Thanketiya affairs. He more often used to talk to me than any other member of the Syndicate about what they were doing. I know that Mr. Vander Poorten wanted to exploit the timber that was there. For that purpose I know machinery was imported on Thanketiya a/c. There is a separate account for that. I refer to X 7 folio 330 which 10 was the heading Machinery & Tools A/c, Thanketiya. That shows that a total sum of Rs. 29,438.93 was spent on that account. I recollect the time that this machinery was ordered. I made these entries myself on this folio. I cannot say exactly how long after the order that the machinery arrived. The machinery arrived more than 6 months after the first entry on folio 330 was made. It was not fitted up on Thanketiya. They were at Colombo and lately they were fixed up at Grandpass in Colombo. A large quantity of Thanketiya satinwood timber for the Dalada Maligawa was sawn by that machinery. I remember the Diyawadana Nilame Mr. Nugawela coming to Galagedera to discuss with Vander Poorten. He 20 used to come every now and again. I used to get instructions from Vander Poorten before I opened an account like this.

X 7 contains accounts of various business activities which Mr. Vander Poorten regarded as his own. Among them Thanketiya was one and the folios refer to Thanketiya.

(Shown journal CX 20 from January, 1923, to May, 1927). All the entries from the beginning up to the end of August, 1926, are in my handwriting; also a few items appearing on page 753 relating to 1-9-26. After that I had left Mr. Vander Poorten's services. Entries from this journal would be posted to the ledger under the appropriate headings. 30

I know who the Superintendents were on Thanketiya during the time I was working under Vander Poorten, some of them were Mr. Horsfall, Thambiah, D. R. Wijesinghe, my brother, and Gerlitz. I can't remember P. K. Sivasubramaniam being there for a few days. These Superintendents used to send out monthly reports and expenditure accounts and other details. Vander Poorten would receive them and he would hand them to me. These monthly reports were posted by Carolis my assistant, after checking and seeing whether they have accounted for what money that has been sent from the estate to the Superintendents. In connection with Thanketiya, Vander Poorten felled satinwood timber and he also experi- 40 mented with various kinds of products, such as rubber, coconut, cocoa, coffee and various things—I cannot remember cinnamon, pepper, papaw and a number of other fruits apart from commercial products. I am familiar with the handwriting as well as with the signature of Tambiah on the various reports that had been sent by him from time to time.

(Shown SD 3 and SD 4). I now recognise this as the handwriting of Sivasubramaniam; also SD 5.

(Shown SD 6). This is the handwriting of Tambiah.

(Counsel shews the witness the various monthly report forms which have already been filed and referred to by the various witnesses for the purpose of identifying Mr. Tambiah's signature). I identify all these reports as bearing Thambiah's signature.

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Examination
—continued.

Mr. Thambiah died some years ago. I do not know whether he suffered from malaria.

(Shown SD 24). This is in the handwriting of my brother ; also SD 25, monthly report SD 26, SD 27, SD 28, SD 29 and report form SD 30.

10 (Shown SD 36). This is signed by a person called Galapatha who was a clerk under my brother at the time my brother was superintendent of Thanketiya. I identify the signature of Galapatha on SD 26.

(Shown SD 37). This is signed by my brother.

My brother died about 10 years ago. He also contracted malaria. He was superintendent of Thanketiya for nearly a year. I did not visit my brother at Thanketiya myself. So far as Mr. A. J. Vander Poorten's visits are concerned, I am aware of them because arrangements were made for his visits and before he left he also used to inform us. He used to be away four or five days on those visits. It is a very long distance to go
20 and come.

I am familiar with the handwriting of Mudaliyar Markandan. He was a member of the Syndicate. He had a lot of transactions with Vander Poorten. He did some felling of timber at Thanketiya towards the latter part.

(Shown SD 11). This is in Markandan's handwriting. I have seen a number of letters written by Mr. Markandan to Vander Poorten and I am familiar with his handwriting.

(Shown SD 91). This is a letter typed on Mr. A. J. Vander Poorten's notepaper. I identify Vander Poorten's signature to the letter and I
30 identify Markandan's endorsement on the foot of the letter below Vander Poorten's signature.

(Shown X 1). Page 833 has the Thanketiya current account . It begins on this page from 30-4-1924 and from this ledger it is continued to ledger X 2, page 48 and is continued on other folios up to page 327 of the same ledger X 2. From there it is continued on page 300 of X 7 and on page 301 and pages 340 and 341. It is then continued on to page 348 of ledger X 7. I have written ledger X 7 up to page 340 up to the entry on 1st September. Thereafter it is in the handwriting of Menon who succeeded me. Page 341 is also in the handwriting of Menon.

40 (Shown X 8 pages 342 and 343). This is in Menon's handwriting. That refers to the Timber Sales A/c. That is continued on ledger marked X 4, page 194 which is a continuation of the same account Thanketiya Timber Sales Account. That also is in Menon's handwriting. That is continued in the same ledger X 4 on page 591 and on page 902. From ledger X 4 the account passes into ledger X 9 on pages 162 and 163.

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Cross-
Examination

Cross-examination :

I left Vander Poorten's services in 1926 but under him I used to visit his plumbago mines for about two years. Thereafter I was looking after my business. My recollection of the events that have happened 16 or 17 years ago cannot be very much vague because I used to go very often to see Vander Poorten, and whenever I used to go there he used to speak about different disputes. I cannot say how many times Vander Poorten visited Thanketiya when I was at Galagedera but very often he went. No, not very often, say about 3 or 4 times during a year. That is the senior Vander Poorten. Vander Poorten was away from Galagedera for 10 about 3 or 4 times a year. Whenever he returns he refers to some work and other things; he used to talk to me about Thanketiya different works, and so on.

Q. In fact there are no entries in the books of account to indicate the expenditure he had incurred on such visits ?

A. No, we used to give him a visiting fee.

I say that Vander Poorten used to return to Galagedera and talk to me about the estate. No entry was made there and then about the expenses he had incurred in visiting the estate. In the books there is no entry whatsoever during my time to indicate that Vander Poorten had 20 visited Thanketiya. There is no entry of the expenses incurred by him during each visit. There is a page for Mr. Vander Poorten's account in the ledger ; in that there is no entry made regarding the expenses incurred by him on his visits to Thanketiya. For other things also he never gave an explanation of his expenses. Even when he went to Colombo and other places he never gave an explanation for his expenses. These entries in the books of account have been made by me from check rolls and counterfoils of check rolls. Sometimes it happens that Mr. Vander Poorten takes the foils of cheques to Colombo and after he has paid the cheques he makes an entry in the books. When I call up for the counterfoil I 30 ask from him about the date, etc.

Q. That may be long after he had written up the foil ?

A. No, within one month I had to close the account ; the most is one month.

Q. So that the entries corresponding to cheques drawn out had not been entered on the day the cheques are written ?

A. No.

Q. Long after ?

A. Not long after ; say about 2 or 3 weeks after.

Mr. Vander Poorten was also running another business in Colombo 40 known as the New Colombo Timber Works. That was at Grandpass. He was the sole proprietor. The manager there was Mr. Guillain. I do not know whether the timber works during my time manufactured furniture ; I never visited the place and I do not know exactly. Mr. Vander Poorten told me that he was sawing timber at the Timber Works. I do not know

anything about making furniture. During my time there was no account for the New Colombo Timber Works kept at Galagedera. I do not know whether during my time the New Colombo Timber Works was doing a large business. There was some timber sawing going on but I do not know exactly.

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Cross-
Examination
—continued.

To Court : The machinery installed at the Timber Works was originally brought with the object of dealing with the Thanketiya timber ; I do not know whether they did outside work as well.

Q. To your knowledge the only Thanketiya timber that was sawn 10 was the timber that was supplied to the Dalada Maligawa ?

A. That was not during my time ; that was in 1931. So that during my time I cannot say what use was made of this machinery. The machinery was at first intended to be taken to Thanketiya and I opened the account for that. It was for sawing and various other things.

It was kept at Grandpass because there was some dispute that arose among these Syndicate people and all the work had to be stopped. That time this litigation had started. So that the machinery that was meant for Thanketiya was allowed to remain at New Colombo Timber Works.

Mr. Vander Poorten had entered into certain contracts with Mar- 20 kandan and others for felling satinwood timber at Thanketiya. The superintendents who were employed from time to time had nothing to do with the cutting of the timber ; the contractors were doing that.

Q. The superintendents were there to see what use could be made out of the estate ?

A. They attended to the felling of timber also.

I know that because the superintendents whenever they came told me and according to their correspondence.

Q. Can you point out to any correspondence during your time which 30 indicated that the superintendents had done something in connection with the felling of timber ?

A. I do not know whether what they wrote are here.

The expenses incurred by the superintendents were for the purpose of finding out what could be planted on the estate, whether it was tea or rubber or coconut or cocoa—for experimenting. The expenses were incurred for that purpose. The persons who were selected as superintendents were persons who had previous experience of planting. I do not know whether none of the superintendents know what timber was good and what timber bad ; only the satinwood timber was.....

Q. Mr. Horsfall, for example, was a person who had experience of 40 tea estates and rubber estates ?

A. At the beginning Mr. Ranasinghe, one of the shareholders of the Syndicate helped the superintendents a great deal in felling timber, etc.

Q. You knew that timber from Thanketiya used to be sent to the New Colombo Timber Works ?

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Cross-
Examination
—continued.

A. At the beginning they were sent to brokers for shipping. I do not know the place where the timber was stored when they arrived at Colombo from Thanketiya.

Q. Sayakkara's evidence is that the satinwood was sent to the New Colombo Timber Works from the estate ?

A. That might be after I left.

During my time I cannot say where the timber was sent to. I cannot say exactly whether the contractors were paid by the cubic foot. I think according to the number of trees or something like that. I can't say whether a record of the timber that was received by the New Colombo 10 Timber Works was kept at the New Colombo Timber Works. I think there is no page in my books of account for the New Colombo Timber Works ; during my time there is no page whatsoever.

No. 10
Wijesinghe,
Re-
Examination

Re-examined.

I can't say definitely whether most of the expenses which were incurred on Thanketiya were for experimenting or what proportion of the expenses went for experimenting. I had nothing to do with the defining of the duties of the superintendent. That will be left entirely to Vander Poorten to get them to do what he wants.

There was a discussion by the members of the Syndicate with Vander 20 Poorten before this machinery was ordered.....at the Galagedera bungalow ; the office used to be in a part of the bungalow itself. Mr. Chelliah Markandan, Meedeniya Adigar discussed with Vander Poorten in connection with that.

In regard to Vander Poorten's visits, on his return Vander Poorten used to tell me what is going on at Thanketiya. When he comes back I definitely know that he has gone to Thanketiya. Sometimes before he leaves he tells me and sometimes after he returns he tells me he comes from Thanketiya. Apart from visiting Thanketiya he used to visit his other estates also from time to time, whilst I was working there. He had 30 a large number of estates that time too, in various parts of the Island.

Q. He would inform the office if he was leaving the office to visit some estate and whether he was going to be away for a day or two ?

A. He does not actually inform the office but we come to know as soon as he intends to visit an estate.

He did not come and render an account of the expenditure on his visits, to Thanketiya. He would not give any details of the expenditure incurred by him on his visiting any other estate. He regarded himself as proprietor of all his properties. Sometimes he would draw a cheque and cash it ; but generally he used to take cash with him on his private 40 account. I debit that cash to his account.

Vander Poorten helped me a great deal to get myself on my feet. He had a great liking for me and a great confidence in me.

Shown D 1 page 7. (The witness is informed that this is a compilation from various ledgers.) According to the account on page 7 the various

ledgers to which I have spoken contain accounts relating to the cost of felling and transporting different logs from time to time. So that all the logs that were felled and transported to Colombo had particulars regarding them entered in the books at least as regards the cost of felling and transporting all those logs and the number of logs also.

No. 10
Substituted
Defendant's
Evidence
Wijesinghe,
Re-
Examination
—continued.

Sgd. S. C. SWAN,
A. D. J.

K. CHELLIAH affirmed, Proctor, Supreme Court and Notary Public.

At one time I was practising in partnership with Mr. Perumal Pillai under the name of Perumal Pillai & Chelliah—for a number of years. I have been a Proctor for about 40 years.

Apart from doing business as Proctor I became interested in the Thanketiya business also. I was a member of the Syndicate. There were several members in the Syndicate. They included Messrs. Balasingham, Batuwantudawa, Meedeniya Adigar, Ranasinghe and the Chettiar represented by the substituted plaintiff. Mr. A. J. Vander Poorten came in later. Mr. Vander Poorten was the financier of the Syndicate. In fact if he had not come to the rescue of the Syndicate at the last moment the whole concern might have collapsed. On the very last day on which payment had to be made to the Crown of a sum of over two lakhs, Mr. Vander Poorten came to the rescue of the Syndicate. Then the transaction was embodied in deeds 471 and 472 and a number of other deeds. When the Crown refused to issue the Crown grant in favour of Vander Poorten then certain deeds were executed to secure his position. Then Vander Poorten regarded himself as having become entire owner of Thanketiya in view of the transfer in his favour by deed 471. And until the Privy Council held that it was a mortgage under deed 472 he treated it as if he was sole owner at liberty to do whatever he liked. Under one clause of the deed he was entitled to develop the property in any way he liked and he was also entitled to sell the place but if it was sold at less than Rs. 150 an acre the Syndicate had to be consulted and their consent obtained. But otherwise he was free to manage and develop the place at his absolute discretion. And he could also exploit the timber on the place and do exactly as he pleased..... 472 gave all the details. After that Mr. Vander Poorten started opening up the place with a view to putting in other products as an experiment just to see what products would go there, to help to meet the heavy expenditure which would necessarily be involved in exploiting the timber. It was in a very inaccessible place. From Colombo it is 96 miles by road and you have to go 5 or 6 miles again through forest. It is in the Uva Province. The place is not easily accessible ; one finds it very difficult to go to the place and he has to cross the river also. You have to go from the road through the forest on foot. The old gentleman used to walk up. I myself have gone with Vander Poorten and even without him. I went on several occasions. It is not comfortable and pleasant in the least walking through this jungle ; very

No. 10
Chelliah,
Examination

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Examination
—continued.

difficult to move. It is almost the worst malarial place in Ceylon. The place was also subject to floods from the river. Vander Poorten at great expense put up a fairly decent bungalow. He opened up a long footpath to it from the main road through the forest with the permission of Government right up to the river and he built a sort of wire shoot across the river. From the other bank of the river also he opened up a track. The bungalow itself had to be built much above the river on satin logs ; it had to be raised very high.

At the outset Messrs. Batuwantudawa, Meedeniya Adigar and Bala-singham, and also the Chettiar the original plaintiff in this case visited 10 Thanketiya. Batuwantudawa was an advocate practising in this Court. He was even a member of the Governor's Executive Council before the new Constitution came into force.

The Syndicate considered the question of Vander Poorten's exploiting the timber on a business scale. He could not do the work himself and he had to entrust it to contractors. The contractor to my knowledge was Mudaliyar Markandan ; there was a written contract with him. He had to fell and transport to Colombo at his own expense. This timber brought down to Colombo was lodged at 2 or 3 places. One was at Stafford Place. In different places in Colombo there were small depots. One was at 20 Grandpass ; that is the place known as New Colombo Timber Works. Then one Mr. H. Rustomjee used to get down the timber from the goods-shed at Colombo. Sometimes the logs were taken straight to the harbour for shipment across. Mr. Oxton Jones used to buy satinwood timber at one time ; also Messrs. J. E. David and Schubert.

Vander Poorten had the idea of having machinery for the purpose of exploiting the timber. All the members of the Syndicate met to discuss the question, once at Proctor D. E. Weerasooriya's office in Colombo ; then at the G. O. H. Colombo ; then at Galagedera in Vander Poorten's office where we went once or twice. Discussions took place at those places 30 about the advisability of importing machinery. That was approved by the Syndicate. It was to be machinery of a very large scale to conduct operations of a very big commercial scale. Mr. Vander Poorten was to attend to the purchase of the machinery. I know he placed an order for it. The machinery arrived. I have no idea when it arrived. It did come I know. When it came it was in Colombo ; it was not taken to Thanketiya. It was originally intended to be put up on Thanketiya itself and for no other purpose except to work the Thanketiya timber. That was why it was incurred on Thanketiya account. And that was why Vander Poorten met and consulted the members of the Syndicate. The Syndicate had no 40 interest at all with New Colombo Timber Works. That was a concern of Vander Poorten and his son-in-law Mr. Guillain who was the manager. Because of the litigation that broke out between Vander Poorten and various members of the Syndicate—this case is one of them—it was not taken to Thanketiya.

At one time the price of satinwood began to soar up and then to come down. The machinery was not used on the estate to saw any timber ;

in Colombo I do not know whether it was used to saw or not. I have heard but do not know personally that Thanketiya timber had been supplied to the Dalada Maligawa; that sawn satinwood timber was supplied to the Maligawa. I know that timber came from Thanketiya. I do not know where and how it was sawn and so on. I do not know whether it was sawn by machinery by any other firm or by any other machinery than the machinery imported for Thanketiya. It may have been sawn at New Colombo Timber Works but I do not know positively. The price of satinwood at one time went down to as low as Rs. 5 or Rs. 6
 10 a cubic foot, that is plain satinwood. Flowered satinwood would be a little more—about double. It had to be flawless. Sometimes the price went down, sometimes came up. It was not a steady market; it was a very speculative affair. At one time it was the fashion for veneering furniture with satinwood. Then the demand for that went down. I do not know when a log is sold in the market whether it is flowered or plain satinwood. Thanketiya timber was mostly flowered, there were very matured trees; therefore I think it is mostly flowered. The flowering tree depends on its age. This is a very heavy forest with very old trees. So that the majority of trees must have been flowered. Age also tends to
 20 bring about corerot and also what is called heart shape. Loose core rot appear in the centre. That ruins very largely its value.

No. 10
 Substituted
 Defendant's
 Evidence
 Chelliah,
 Examination
 —continued.

Mr. Ranasinghe a member of the Syndicate himself had other lands near by in which he had a mill. He had taken a lease of the land from private owners. That was within 3 or 4 miles from Thanketiya. He was exploiting that on his own. He had some machinery on that land of his.

Clause 21 of deed 298, P 2 had nothing to do with Thanketiya timber.

I know Henry Vander Poorten used to visit Thanketiya on behalf of his father. The supervision and direction of Thanketiya were entirely in the hands of the late A. J. Vander Poorten. He did all that; the corre-
 30 spondence, the accounts and everything in connection with it. It was a very big affair. That would necessarily involve a great deal of time, labour and effort. It was more or less work of a pioneer nature. Conditions of working there were very difficult indeed. Not only due to its inaccessibility but also due to the malarial infestation of the area and also to the want of labour. Labour was very difficult to get and if you got any labourers it was very difficult to retain them there. Every superintendent in fact who was employed there contracted malaria very badly. Mr. A. J. Vander Poorten also used to stay there. Once or twice I remember I and he and other members of the Syndicate stayed there one
 40 night.

In connection with the legal arrangements that had to be made in regard to Mr. Vander Poorten's interests in Thanketiya, Mr. D. E. Weerasooriya whom I have already mentioned was the proctor—and notary also. He drew up the necessary deeds and documents and acted as the legal adviser generally to all the members of the Syndicate and also to Mr.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Examination
—continued.

A. J. Vander Poorten. To my knowledge he had been the proctor of Mr. Vander Poorten even before this transaction and continued to remain his proctor right along.

Q. In connection with this transaction the account books show that on 28-3-24 a cheque was issued in Mr. Weerasooriya's favour for Rs. 4,500 ?

A. That must have been in connection with the deeds and documents which he would have had to draw. The stamp duties on these two deeds 471 (P 3) and 472 (P 4) and the other connected deeds were very heavy.

Q. D. E. Weerasooriya was paid a further cheque for Rs. 4,612 in the following month by Mr. Vander Poorten ?

10

A. I know personally myself that the matter involved very heavy expenditure. These payments to Mr. Weerasooriya were not disputed by the members of the Syndicate to my knowledge. Had there been any disputes I would have known. It was only after this case that the original plaintiff in this case started to dispute. Till then there was no dispute.

I am aware that a commission of Rs. 250 was paid to Forbes & Walker for a loan of one lakh which Mr. Vander Poorten had arranged to raise. He had not sufficient money and he had to raise a loan. He asked us whether he should raise the loan and we said all right on reasonable terms. We were going to pay the commission to Forbes & Walker ; the commission 20 was very small.

Q. The accounts also show an item of Rs. 9 paid to the Surveyor-General for a plan ?

A. That would be a very small item of expenditure. No dispute was raised by the Syndicate with regard to that item.

Normally if the Syndicate was getting a land from the Crown the Syndicate would have to pay the cost of a plan to the Surveyor-General.

Q. According to the accounts Mr. Balasingham was given a cheque in October, 1924, for Rs. 3,500. Had you anything to do with that particular item ?

30

A. I had everything to do in connection with that. Soon after the settlement between ourselves and the Crown and Vander Poorten paid that money ; then there was time to issue the Crown grant in favour of either Vander Poorten or the Syndicate. The Crown refused to issue the Crown grant in favour of Vander Poorten, so we had it in our name. The Crown wanted a little time to mark the reservation there for the river. So when that was going on the original owners of this land, the Bandaras, started some trouble. In that Crown reference case at Badulla they came in and claimed certain shares as theirs. So there was an inquiry and the Crown maintained that Bandaras had no share at all. The District Judge 40 held in favour of the Crown. The Bandaras had appealed to the Supreme Court. The appeal was pending at the time the Crown grant was considering the issue of the grant in favour of the Syndicate. So we all wanted to expedite and get the Crown grant. Owing to the Bandaras' claim and the case going in appeal they were not prepared to issue the Crown grant pending the appeal. So we had to settle the matter with

the Bandarás. So this Rs. 3,500 was paid to Balasingham to settle the claim of the Bandarás; that was with the approval of the Syndicate. The claim was settled and the appeal was not pressed. And then over and above this Rs. 3,500 Mr. Vander Poorten had to give a writing to the Bandarás through their proctor Mr. Ratnaswamy that he would pay something more on account of the Syndicate when the time was ripe for it. The appeal was not pressed by arrangement with the parties and the proctors. The proctor for the claimant was Mr. Ratnaswamy. The Syndicate was represented by Mr. Batuwantudawa. The Crown was a party to the appeal and the Crown appeared. So that this Rs. 3,500 was paid to the Bandarás through their proctor by agreement with the Syndicate.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Examination
—continued.

Q. The accounts also show a payment to Mr. Arthur Fernando in January, 1925, of Rs. 32.50, apparently costs of Alwis case?

A. I do not understand that. The Alwis case I know. I was a party to that case filed by Mr. Vander Poorten against Simon Alwis. I do not know why Arthur Fernando was paid that amount. I know Mr. Weerasooriya represented Vander Poorten in that case. At the moment I am not able to recall who the proctor for Simon Alwis was and what part Arthur Fernando played in that case.

20

Sgd. S. C. SWAN,
A. D. J.

Further hearing tomorrow.

Sgd. S. C. SWAN,
A. D. J.

20662/L.

3rd February, 1944.

Same appearances as before.

K. CHELLIAH affirmed, recalled (examination-in-chief contd.):

Q. In connection with the case against Alwis the accounts show that Mr. Weerasinghe has had to be paid a sum of Rs. 1,500 on account of costs due to him?

A. That is as between his client Mr. Vander Poorten A. J. and himself.

The Syndicate had nothing to do with the New Colombo Timber Works. It may have been in 1927 or 1928, I am not quite certain of the year, that the New Colombo Timber Works started. I can't say whether it was in the middle or end of the year. At the date the machinery was ordered for Thanketiya New Colombo Timber Works was not in existence.

Mr. J. E. David to my knowledge had something to do with the Thanketiya timber. He was a timber merchant sending satinwood timber to America. He was a dealer in satinwood. But his principal occupation in life was that of accountant and this was a side line of his. He also had something to do with the felling of timber. He proposed to buy the whole forest from Vander Poorten, the land and the timber, for some of his

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Examination
—continued.

American principals. Then he said to begin with he must have samples of timber to be sent there for them to examine and decide and for which he would pay at the local market rate. So he was given a contract for felling timber and transporting also up to Colombo. He had his own yard there and the timber used to be transported up to the yard. He was doing quite well in his business at that time ; in the timber business too. Apart from buying timber from Thanketiya he was also buying timber from the Government Timber Depot. He was in fact one of the largest buyers of satinwood timber in those days. Mr. Oxtton Jones was also a buyer. He was also a shipper like David. David's residence and place 10 of business were in Colombo. I have not seen him for 2 or 3 years now. He came from India. He had married a lady also from India. I cannot say whether he is in Colombo I have not seen him at all. He used to have his place of business in the Fort. I have not enquired and I have not seen whether he is there now.

Regarding the case against Alwis, Mr. Vander Poorten having credited money to Court there was due to him Rs. 20 an acre from the Syndicate. Alwis was himself a member of the Syndicate. On every acre Vander Poorten had to pay Rs. 20 to the Crown and the Syndicate owed him that amount. Alwis being a member himself owed Vander Poorten ; when the 20 other Syndicate members secured Vander Poorten the amount that he lent, Alwis backed out. The Crown grant was to be issued in his favour. The Crown had nothing to do with the internal arrangements the Syndicate had with Vander Poorten. This money for 1,000 acres had to be paid on account of Mr. Alwis and according to the Badulla decree Alwis was entitled to a transfer of 1,000 acres and he took advantage of that but was not agreeable to pay back to Vander Poorten or to secure the amount jointly with the other members of the Syndicate. So that although the Crown grant was given to Alwis and the other members of the Syndicate, Alwis refused to pay Vander Poorten the Rs. 20,000 or to secure Vander 30 Poorten by joining in deeds 471 and 472. So Vander Poorten and two or three members of the Syndicate as plaintiffs had to sue Alwis. Alwis contested the case but ultimately judgment went against him. The debit of Rs. 21,000 shown on page 5 of the account D 1 refers to that item. The Rs. 1,000 extra may be interest and other charges. Anyway judgment was entered against Alwis for Rs. 21,000 and he deposited the money in Court. Vander Poorten alone was entitled to that. The Syndicate helped Vander Poorten to recover the money. The judgment was one personally in favour of Vander Poorten and he alone recovered the money.

(To Court : Vander Poorten recouped himself to the extent of 40 Rs. 21,000 which he had advanced on Alwis' account.

Q. And he became entitled to Alwis' interest in Thanketiya ?

A. Alwis backed out. Alwis paid the amount and still he retains his interests in Thanketiya.

That is a defined portion, the others are undivided. Defined in a way..... we had set out the river as one boundary and from the river up to 1,000 acres were to be given to him ; that is what the decree says).

The original plaintiff in this case then came in to trouble Vander Poorten when he sought to draw that Rs. 21,000 from Court. I know about that. There was some trouble between him and Vander Poorten. As a result Vander Poorten had to give Rs. 7,875 to get his consent to the motion withdrawing the money. That was the Rs. 21,000 in Court. The Syndicate members had to consent to Vander Poorten drawing that money. All consented except the original plaintiff in this case.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Examination
—continued.

I can't say how many visits Vander Poorten paid to Thanketiya estate. I went with him on 4 or 5 occasions. These 4 or 5 occasions would have been in a space of about 2 or 3 years. I did not go with him frequently. I did not go as often as A. J. Vander Poorten. He went with other members of the Syndicate. On some occasions I went with him ; on other occasions other members went with him. I know personally that Mr. Guillain the son-in-law of A. J. Vander Poorten accompanied A. J. Vander Poorten. I also heard that on some occasions Henry a son of A. J. Vander Poorten also accompanied the old gentleman. I know there were numbers of visits A. J. Vander Poorten had paid quite apart from those visits I paid with him.

Cross-examined :

20 The Syndicate was very keen to buy this Thanketiya property. It had in mind the exploitation of timber and the sale of land to anybody else thereafter. There was a European Syndicate who had some land..... after decree was entered in the case they offered to buy this at Rs. 200 an acre. It contained very valuable timber. In fact the satinwood was of a very good quality. In 1924, 25 and 26 satinwood had a good market. Good flowered satinwood fetched as much as Rs. 80 per cubic foot. The account shows it. Particularly the years 1926, 27, 28, 29 and 30 were more or less good years for satinwood ; I can't be definite. Most of the members of the Syndicate thought they could become very rich by selling 30 satinwood. I myself thought it, and so did some others. After the execution of deeds 471 and 472 Vander Poorten regarded himself as the virtual owner of the property. Yet as far as the Syndicate was concerned we were rather keen that Vander Poorten should exploit the timber on the estate. It is essentially by exploiting the timber on the estate we hoped to pay off Vander Poorten. After execution of the deeds Vander Poorten himself was responsible for cutting the timber and bringing it down to Colombo and selling it here. He had to keep account, enter into contracts with other people for cutting the timber and so on. Contracts were entered into with various people. One was Mr. Markandan ; then 40 David and various people.

No. 10
Chelliah,
Cross-
Examination

Markandan's contract was that he should cut down the timber and bring it down to Colombo. The timber when brought down to Colombo was left at two or three places. For a few months the timber was stored at Stafford Place. The other place was Grandpass. That was at New Colombo Timber Works.

Q. In fact at that time the New Colombo Timber Works was carrying on business of manufacturing furniture ?

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Cross-
Examination
—continued.

A. I do not know whether furniture was manufactured ; they were selling timber I think on their own account, I am not sure. It was a concern Vander Poorten was interested in and some part of the Thanketiya timber was stored there. New Colombo Timber Works was a concern run by Vander Poorten. They used to get down logs from Burma. They used to buy logs locally. They saw them into planks and sell them in the market. I have gone once or twice to New Colombo Timber Works. I believe they used to get logs of wood from various people. They used to get from Rangoon also. They have bought Thanketiya satinwood from Thanketiya. They used to saw the timber into planks. That is 10 how they were able to supply to the Maligawa..... sawn timber. I heard that they supplied planks to the Maligawa and know it all along. I am not personally aware of it. What were supplied to the Maligawa were sawn planks. For that sawing machinery was wanted. The machinery imported by Vander Poorten was for sawing. I just had a glance at the machinery ordered for Thanketiya when it had come ; it was not in working order when I went there. Guillain was in charge. The Thanketiya machinery as soon as it came to Ceylon I do not think was installed at the New Colombo Timber Works because Vander Poorten had no stores at Grandpass at that time. They must have been stored somewhere else. 20 It was kept somewhere else in Colombo. The machinery was not taken to Thanketiya estate. The machinery was got for felling trees.

Q. You know there are machinery today for felling jungle trees. Was it for that purpose that this was got ?

A. I have no idea. It was said to be for exploiting the timber on the land ; I do not know whether for cutting down the trees or sawing planks. When the machinery came I was a member of the Syndicate.

I have had personal transactions with Vander Poorten. I have not borrowed large sums of money from him. I have had so many land transactions with him apart from Thanketiya and money passed between 30 us. I have never lent money to Vander Poorten. Vander Poorten had lent me money.

Q. At one time according to the accounts there was a sum of Rs. 87,000 owing by you to Vander Poorten ?

A. I do not know.

He filed a case against me for about Rs. 18,000 or Rs. 19,000 in this Court. My debt to Vander Poorten was wiped out by my transferring my interests in Thanketiya to him and several other lands in which I and he were jointly interested. It was completely wiped out. He waived off 30 certain amounts and I transferred my interests to him. I and he are now 40 all right. In fact something is due by him to me. His books do not show that I owe him anything. I got a receipt signed in 1936 in which Vander Poorten openly declared there was nothing due by him to me or by me to him ; I hold that receipt. There were two accounts in Vander Poorten's books, one was my personal account another was a joint account of myself and Meedeniya. Meedeniya and I used to get advances from

Vander Poorten and buy lands. We had been doing that for about three or four years, from 1927 up to 1930. He advanced money to us. We buy lands in his name and he takes possession and becomes the owner. When he lends the amount is debited against the business, not personally against our names. We bought lands on the understanding among all three of us to share the profits in certain proportions.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Cross-
Examination
—continued.

This land on which the New Colombo Timber Works was started was Mrs. Meedeniya's own property. It was subject to a mortgage. We had nothing to do with that. Vander Poorten took a lease of that land from Mrs. Meedeniya. I remember it was in 1927 or 1928. I am not sure when New Colombo Timber Works started.

Q. You have told the Court that you transferred your shares of Thanketiya to Poorten. You were aware that Poorten has bought over the shares of various other shareholders and I believe you took part in the negotiations?

A. Yes.

Between Poorten and the other shareholders of Thanketiya mostly I took part in the negotiations. Always I took part in bringing about a settlement between Poorten and the members. The result was in all cases except the case of Chettiar and Ranasinghe that the members transferred their shares. Ranasinghe had also transferred part of his shares.

It was the Chettiar the present plaintiff in this case who refused to transfer. He came to a settlement with Poorten but backed out. Through my efforts the settlement was arrived at and a writing passed and Poorten paid the advance Rs. 2,000 to clinch matters within a week by paying the balance. The Chettiar had taken the money and given a receipt to Poorten. The result ultimately is that the Chettiar has not transferred. It was only Ranasinghe who had transferred certain portions of his shares. He had not transferred all his shares. He also has a case against Vander Poorten pending. Pending the case he died. I now think it is the other way about—Vander Poorten has a case against Ranasinghe. Following the Privy Council appeal Vander Poorten sued Ranasinghe along with the others demanding his share of the money due to Vander Poorten or threatening to foreclose.

I was all along trying to settle this case between the present plaintiff and Vander Poorten also. Even recently I have been trying to settle. Both parties refused to come to a settlement.

Vander Poorten did not compensate me for my efforts in settling..... I was myself interested in the business. I was not paid a commission by him. It was not long after my matter was settled that I tried to bring about a settlement between Poorten and the other members of the Syndicate. My matter was pending. I settled my matter in 1937 a few months before his death. To this case too I was a party.

Q. You had settled with Vander Poorten before the case went to the Privy Council?

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Cross-
Examination
—continued.

A. No. There was an understanding..... not only myself, several other members of the Syndicate. We had an understanding with Vander Poorten, myself and members of the Syndicate except this Chettiar and Ranasinghe and one or two others—to sell our interests to him on certain terms.

Q. The result of that understanding was you withdrew from this case ?

A. Not withdrew. I was a party right through, a party defendant.

Q. Certainly you did not proceed with the appeal to the Privy Council.

A. No, I was a party defendant. I was a party to the Privy Council 10 appeal but not taking part in the case.

Q. That is because you had come to a settlement with Vander Poorten ?

A. To an understanding with him.

Q. It was then that the Chettiar also came to an understanding ?

A. At that time I had brought about an understanding between various members of the Syndicate and Vander Poorten. One or two backed out and the others stuck on.

I do not know how the money that was given for stamps was paid to Mr. Weerasooriya. Mr. Weerasooriya must have rendered an account 20 for that to Vander Poorten. I do not think the amount is too heavy. I have an idea as a notary myself that the amount is not too much. I did not spend that money myself. I was interested myself in the business, so I have an idea that Rs. 4 or Rs. 5,000 was nothing much. The money went for all the deeds—the assigning of the decree, in the first place, there was an agreement ; then deeds 471 and 472 ; the stamps alone come to more than Rs. 4,000. I know for these three or four deeds in connection with this the money was spent. I do not know the numbers of those deeds. 471 and 472 I remember, but the others I can't.

Q. Do you know that one of those items that you are referring to 30 was given long before the execution of the deed ?

A. No answer.

Q. Can you say which sum of money were given for stamps ?

A. Then and there on the day Vander Poorten advanced the Rs. 275,000 he gave a cheque to Weerasooriya ; that was Rs. 4,000. Later on I hear he gave another similar sum. Altogether two items I remember were given. I was not present when the other sum was given ; I merely heard of that. I can only speak to one sum of money that was given on the day the deed was executed, *i.e.* on the day the money was lent to the Syndicate. All of us were present, the members of the Syndicate including 40 Mr. Balasingham at Vander Poorten's bungalow at Galagedera. on the day the money was lent to the Syndicate and Weerasooriya was given that sum of money. It was Mr. Weerasooriya who took us there and pleaded our cause and got the money. That is the only money that was

given to Weerasooriya in my presence. The Syndicate themselves collected about Rs. 64,000. It may be Rs. 69,000. I am not sure. Whatever amount the Syndicate collected was to be given to Vander Poorten towards the amount to be given to the Crown. For stamps and various deeds and as Mr. Weerasooriya's fees that Rs. 4,000 or Rs. 5,000 may have been utilised. The Syndicate themselves long before Vander Poorten's transaction bought shares from the Bandaras. On that they have spent large sums of money themselves. They had paid money to the Bandaras; in fact they had settled with the Bandaras.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Cross-
Examination
—continued.

10 Q. It was thereafter they came into collision with the Crown?

A. The Syndicate and the Crown had a reference case.

This Rs. 3,500 that I say Vander Poorten paid to Balasingham was paid by cheque. The cheque was handed to me by Balasingham. I cashed it. With the money we settled. I and Mr. Ratnaswamy and Poorten, Murugesu, one of the members of the Syndicate, all three of us including the Bandaras set about to it and settled the matter by paying the money to Ratnaswamy. That was not after we got the transfer from the Crown before. The appeal was obstructing the transfer.

Re-examined :

20 On the occasion Vander Poorten agreed to pay the Crown the 2 $\frac{3}{4}$ lakhs, more or less all the members of the Syndicate went there; Ranasinghe, myself, Balasingham, Weerasooriya, the Chettiar—I forget his name—and Batuwantudawa. Meedeniya Adigar was not there; he had gone to Wembley at that time. We all went in two cars. Mr. Weerasooriya it was who pleaded our cause. He accompanied us from Colombo. The details were fixed up at Galagedera. One of those items was that Weerasooriya should be given Rs. 4 or Rs. 4,500. A cheque was given to him on account of expenses, being his fees also. Vander Poorten told Weerasooriya “I have not seen the land, I have not done anything; I have given
30 you this amount, you must protect my interests”.

No. 10
Chelliah,
Re-
Examination

As notary I know that stamps on deeds of this nature would be very heavy. The deeds also would cost a good deal because there were so many lands and things to do—encumbrances to be searched in the various folios; to examine title itself in each case, a very difficult matter. The necessary fees were also very heavy. Nothing was paid out of the Rs. 60,000 odd which the Syndicate collected to Weerasooriya on account of expenses of stamps or fees. That was taken by Vander Poorten. Whatever the Syndicate had collected was paid to Poorten by the Syndicate as being their contribution towards the total amount payable to the Crown and expenses
40 in connection with the matter and Poorten gave Weerasooriya a cheque for Rs. 4,000 odd. The payment by Vander Poorten of Rs. 275,000 included the Rs. 60,000 odd which the Syndicate had collected.

The cheque for Rs. 3,500 which Balasingham handed to me was endorsed by him for the purpose of cashing the cheque and settling this matter.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Re-
Examination
—continued.

Murugesu, a member of the Syndicate was also a proctor. Ratna-swamy was the proctor for the Bandaras. That money actually went to settling the so-called claim of the Bandaras to withdraw their opposition by way of their appeal so as to facilitate the issue of the Crown grant.

Markandan was one of the contractors for felling and transporting. The earlier contractor was Markandan and not David. He was the first contractor.

Regarding the prices of satinwood in 1926 to 1930 I am not in a position to say exactly how the market was. During those years sometimes the prices were high, sometimes low. It is not the case that from 1926 to 1930 inclusive there was a steady and constant demand for satinwood in the market; nobody can say that. I remember the Syndicate brought and gave Vander Poorten Rs. 64,000 or Rs. 68,000 or it may be Rs. 69,000 I can't definitely say. My recollection is that it may be more than Rs. 64,000, I am not certain of the figures.

I said that Thanketiya machinery was not set up at the New Colombo Timber Works as soon as it arrived; I say that for one thing because the New Colombo Timber Works was not in existence at the time. The machinery that arrived must have been temporarily stored somewhere in Colombo. I cannot say where it was lying. I know it was stored in Colombo. I know it was not set up at some other place and working till the New Colombo Timber Works started.

Shown cheque counterfoil E 795363 dated 27-10-24. I recognise this as the handwriting of A. J. Vander Poorten. I know his handwriting. According to what is written on the counterfoil this was a cheque in favour of K. Balasingham for Rs. 3,500.

(Mr. Choksy marks the book of counterfoils SD 147 and the cheque counterfoil itself SD 147A.)

To Mr. Chelvanayagam with permission :—

I was a party to deed 298 attested by Mr. Vethecan dated 6-4-24. That sets out that we had collected Rs. 68,700. I had contributed Rs. 100 myself.

To Mr. Choksy with permission :—

The deed sets out that if the contracting parties decided to exploit the timber on Thanketiya then the machinery of a certain mill called the Eastern Timber Trading Co. standing on the land called Thimbulketiya should be taken over to the Syndicate. Not from Ranasinghe, he had a mill of his own. Some of the members of the Thanketiya Syndicate were having a mill. So the idea was in case Thanketiya timber was to be exploited those who were running the timber works named there should come into the business. The next clause in that deed shows that Ranasinghe had agreed to deliver the Kathiresan Mills with all its machinery to the contracting parties, *i.e.* the Thanketiya Syndicate. That was machinery which he had for purpose of exploiting his own timber. Leaving these two individual concerns who are also members of the Syndicate to run their own separately; in case they decided to exploit Thanketiya

timber the people who owned those mills agreed to hand those mills to the Thanketiya Syndicate at a valuation. That was not done. Neither Ranasinghe nor the Eastern Timber Trading Co. gave their machinery to the Thanketiya Syndicate to exploit Thanketiya timber as provided in this deed. It was after that the Thanketiya machinery was ordered. That was soon after this deed. That was the machinery that was ordered by Vander Poorten.

No. 10
Substituted
Defendant's
Evidence
Chelliah,
Re-
Examination
—continued.

Sgd. S. C. SWAN,
A. D. J.

10 E. GIRLITS sworn, recalled (examination-in-chief continued) :

No. 10
Girlits,
Examination
—continued.

In my previous evidence I have referred to the fact that Mr. Markandan had the timber felling contract—for felling satinwood. His men were felling satinwood. They had abandoned many logs there; I found them. By the time I found them they had already been lying there in the forest or by the roadside on the ground for some time.

(Counsel produces SD 148 letter dated 5-11-27 from the witness to Vander Poorten). Shown the letter : This is in my handwriting. I refer to the fact that even the carters refused to transport the logs which they had carted and unloaded midway because their former hires had not been
20 paid. I also complain of the fact that there is a large amount due to the carters by Markandan's kanakapulle and that I was getting particulars of those. Markandan more or less left the work partly done and then dropped it. He was not there. I do not know whether he had given it up. The work was not continued by him. I say there that 7 logs were transported by me to Kahawatta. In this letter I refer to the fact that I am making arrangements for the future cutting of the timber. I point to the fact that it will cost much more than the rate that Vander Poorten spoke of. He had spoken to me of Rs. 3 per cubic foot, that is including transport to Kahawatta. But I was not able to arrange at that rate for
30 felling and transporting even up to Kahawatta.

As the work progressed I had to go naturally deeper and deeper into the jungle. They were here and there in clusters. So I had to get through the jungle to find these clusters and locate them. A pathway had to be cut to get to the clusters and cut them. All that meant a lot of expense, in clearing and cutting to reach the clusters, and transporting. In these clusters also you find only a few seasoned trees and the rest would be young plants. The idea was that the whole of Thanketiya was chop full of satinwood, but it was not so. I myself saw that. They were in clusters scattered about the place. The clusters were far apart from each other—
40 about 1/4th mile or 1/8th mile apart roughly speaking. Sometimes you find a straight tree one single tree all by itself. So it was not such a wonderful forest of satinwood. The idea must have been that Thanketiya abounded in satinwood everywhere. It was not so. Most of it was wild jungle trees—kumbuk and other wild trees. Nothing was done with ebony. There were a few ebony trees. We did not pay much attention to that because we were only interested in exploiting satinwood.

No. 10
Substituted
Defendant's
Evidence
Girlits,
Examination
—continued.

In SD 148 I refer to the fact that I have put down 112 coconut plants in a new cleared area and that I have to plant a further 100 or so plants which I would do as soon as I could get a few more coolies. My difficulty was labour. One of the coolies committed suicide; he hanged himself. He was suffering from malarial fever so badly; he had cerebral malaria. That scared the other coolies and they would not come. In fact when a monkey jumps from a tree the other coolies got frightened and ran away; perhaps they thought it was the ghost of the chap who committed suicide. There were a tremendous number of monkeys there.

I also state there that the cotton seed proved to be a failure and I would like to have another supply of fresh seed to enable me to make a second attempt.

I refer there to the fact that Meedeniya Adigar had wired to me saying that some gentlemen would be visiting the place on the 20th October. But they did not turn up which may have been due to the weather. Meedeniya Adigar had not come there while I was there but he had wired saying somebody else would come. I would have been glad if anybody came; I would have liked company.

It would not be correct to say that practically every satinwood tree was of the flowered variety. Of those logs cut down and lying in the forest I have handled over 90. In those 90 logs about one or two were flowered. The percentage of the flowered logs was one per cent. It was very rare. The flowered satinwood is what is called the mull burutha. It is of the same variety. You cannot distinguish a tree when it is standing until it is barked. If the tree is cut across in the shape of logs you could say if it was the flowered variety. Because immediately you saw a tree across you could at once find the grain running. I saw at least 100 logs of satinwood felled logs. About 2 per cent. were of the flowered variety. Some satinwood trees have the core hollow. That depends on the fault of growth. I did not see very many such defective logs in the ones I transported.

(Counsel marks another letter from witness to Vander Poorten SD 149 dated 6-5-28.)

Among other things in that letter I refer to the fact that I am waiting to see 3 logs despatched by rail to Colombo. The mandora plant referred to there is a plant Mr. Vander Poorten wanted to be sent to him. That is a kind of timber tree.

I also point to the fact that felling and transporting the satinwood logs by David have not been re-started yet after the holidays. This letter was written in 1926 May. The holidays I refer to are the April holidays. I can't say when David took over the felling and transporting of the timber. I can't say how long after this letter.

(Counsel produces another letter by the witness to Vander Poorten dated 6-10-29—SD 150.)

I refer therein to the statement of accounts which I am enclosing and I state that I will attend to the satinwood logs as soon as possible and let him have particulars as soon as I can.

(Counsel marks another letter dated 14-4-30—SD 151.)

In this letter I refer to the fact that I have already sent him the rates of contractor Aron Singho who was directed to fell and transport timber and also refer to the ebony which I had undertaken to extract from the forest. I refer also to the fact that I have not yet heard from another contractor Deonis but I expect to find his rates higher than Aron Singho's.
 10 I was trying to find a contractor to do the felling and transporting after Markandan and David had left. I was trying to find out a man who would do it at a cheap rate. No ebony was extracted from the forest during my time. I was the last person there. There was some idea of it because I refer to the fact that ebony which Vander Poorten intended to extract was not extracted.

I also complain there that I find it very difficult to get labourers and that it is a wonder I got even the few men there to stick to the work. It was in that letter I refer to the suicide case. I also say I am looking forward to the work of extracting to start as there would be some people
 20 about the place.

In the postscript I state in case he is visiting soon I would be glad to have a few days early notice as the river is in flood and the tappal is late. Apparently I was expecting a visit from Vander Poorten at the time. Vander Poorten used to visit me there 4 or 5 times. Once I remember he came with Chelliah. Then again with somebody else whom I did not know. He has come alone also. With Henry his son he did not come there during my time. Henry had come by himself there once or twice during my time. I heard Henry came once when the river was in flood but had turned back. That is, in addition to the occasion I met him at
 30 the spot there was another occasion he had come up to the river and turned back because it was in flood.

I was in Thanketiya estate from about August, 1926 to August, 1930. I used to go and see the Forest Ranger and get him to come and mark the timber. A permit is sent to me and I used to go to the Forest Ranger with the permit and ask him to call over at the estate and mark the actual logs of timber in my presence with the Government mark—with the hammer. It was the hammer mark. It is a shape which I cannot exactly describe. It is called the hammer mark because there is a die which has on it some mark. The mark is impressed on the log by hitting the die
 40 with the hammer. It was the Government Forest Officer who put those marks. That is not entered in the permit. Without these marks put on them by the Forest Officer you cannot transport the logs.

I remember a permit being issued in my favour in February, 1928,
 • to transport 4 logs of timber.

(Counsel marks certified copy of permit dated 5-2-28 SD 152.)

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Substituted
Defendant's
Evidence
Girlits,
Examination
—continued.

According to this I was the permit-holder on account of A. J. Vander Poorten. I had to obtain permits like this to transport the timber. The permits generally always fixed the period within which transport had to be effected—generally one month. If you want an extension you have got to go and apply to them. If you do not remove the timber within the extended period the permit lapses. If the extended period lapses you cannot transport on that permit, you have to apply for a new permit. The permit also gives the name of the place from where the timber had to be transported and also the place to which it is to be transported. This particular permit was to transport from Thanketiya to Kahawatta and 10 from there to Colombo. Up to Kahawatta the transport was made by bullock cart and from Kahawatta by train. You cannot transport timber on the train even without a permit. The Station Master would not accept unless there is a permit to cover the journey. The number of logs which have to be transported also is given on the permit. What the kind of wood is also set out. In this it is stated satinwood. The dimensions are also given.

The Forest Ranger takes a note of the particulars. He checks up and then marks it and gives the permit. When we ask for a permit the Ranger comes there, measures the logs and gives the particulars on the 20 permit. He keeps a note of the particulars.

You cannot transport even by cart from one place to another without a permit. Without a permit you cannot remove from the land to any place.

I produce another permit of the same date SD 153 for 4 logs for the transport from Thanketiya by rail to Colombo. That was issued in favour of the Superintendent of Thanketiya. I was the Superintendent at that time.

I remember transporting some 90 logs which had been felled by Mar-kandan's contractors. I have sent Vander Poorten a list of the particulars 30 of those 90 logs. Whether new logs or old logs you have to have a permit for them. I could not have transported them without a permit; so I must have got one.

No. 10
Girlits,
Cross-
Examination

Cross-examined.

I have been sending certain logs to Colombo. I have not sent a few logs to Kurunegala. No logs were sent there.

Q. In a letter of yours (A 7) to the Forest Department you have told them you are going to send 2 logs to Kurunegala. You sent that letter with a letter of Vander Poorten's (A 8)?

A. I may have written that. I cannot remember whether I got a 40 permit to send to Kurunegala.

One of Vander Poorten's sons was at Galagedera. To get to Galagedera you have to go through Kurunegala. Kurunegala was the station. You have got to send to Galagedera through Kurunegala station.

I may have written this letter A 7 but I have no recollection. It was Henry who was staying at Galagedera. I cannot remember sending 2 logs to Henry at Galagedera because the permit would have shown Galagedera. There should have been two permits, one to Galagedera and one to Colombo. Whether they granted a permit or not I cannot remember.

No. 10
Substituted
Defendant's
Evidence
Girils,
Cross-
Examination
—continued.

(Mr. Chelvanayagam moves to mark A 9 the order on the application already marked A 7 and A 10 the list of the logs attached to the permit.)

Q. Do you recall having got a permit for the 90 logs at the time you made that application ?

10 A. I know that 90 logs were sent.

I can't say whether any were sent to Kurunegala because the 90 logs should have been sent to Colombo not to Kurunegala. I have written so on A 7 but whether they granted me a permit to Kurunegala or not I do not know.

It makes no difference to the Forest Department whether they give a permit to Kurunegala or to Colombo. They give a permit if they are satisfied that it is not Crown timber.

Apart from the permits that have been produced in Court just now I cannot remember whether during my period a number of other permits 20 issued in the names of other contractors, in respect of the Thanketiya timber.

Q. I put it to you a number of permits issued in the name of Aron Appuhamy ?

A. I cannot remember, it was such a long time ago.

I remember Aron Appuhamy. I know that he during my time cut timber on contract. I remember during my time there was one Keerti-singhe. That was David's contractor.

Q. Permits have been issued in favour of other persons during your time ?

30 A. Yes.

I do not know whether any permits were issued in favour of Markandan Mudaliyar during my time. I have never seen Markandan. I heard Markandan was there but I never saw him. That was before my time. He himself probably must have had his contractors or labourers, but I know nothing about them. When I went there his carts were all broken up, his bulls had died and he had practically given up the work.

David's contractors cut logs during my time, but I cannot say how many logs were cut, when these contractors were asked to cut timber they gave their accounts direct to Vander Poorten. I had nothing to do with 40 that. If Aron Appuhamy cut timber I had nothing to do with that. If David's man cut I had nothing to do with that. I can't say anything about the quality or quantity of the timber cut by other people.

I myself before I went to Thanketiya had experience in planting coconut and rubber.

Q. You had no experience as such in respect of timber ?

A. Regarding satinwood timber we picked up in a short time ; there was nothing much to learn.

Before I went to Thanketiya I had never dealt with timber. I was sent by Vander Poorten there for the purpose of planting and exploiting this timber. Most of my work was planting and opening out land. I was not sent for foresting or reforestation ; for the purpose of putting up plantation. I made attempts to plant coconut, rubber, cocoa and other things. They all came to nothing. My chief work was in respect of that planting.

Q. Before your time a much larger quantity of satinwood had been 10 got cut by other people than by you ?

A. I did not get logs cut by my men.

I merely transported logs that had been felled by Markandan and inspected other logs that Aron Appuhamy and Deonis had felled. I never got logs felled on estate account. That was all given to contractors. Those contractors were experienced men in felling trees in jungle and transporting.

I had not walked all the 13 or 14 thousand acres on Thanketiya estate. It is correct to say I must have worked a very little portion of Thanketiya estate. I think I cultivated and worked there and knocked about the 20 jungle. The entire extent I cultivated was very small—about 50 to 70 acres. The rest of it was very high jungle. It was thick jungle. Though thick you can walk through ; there was no low growth. I used to take my gun and go through miles of it. I used to go shooting for sport.

Q. You had no experience of any forestation and such things. You would not undertake to give an opinion on the timber that was available or that was for exploitation ?

A. No. I used to consult the contractors that come there and ask them.

Q. Not only satinwood timber, there were other timber which could 30 have been sold in the market ?

A. Yes. There was palu and other useful timber.

But there was no demand for it and it was not felled. I am not aware that some of them were cut and transported. I am unable to say whether any other timber other than satinwood was cut.

Q. In respect of satinwood, apart from getting them transported, you did not inspect them to ascertain their quality yourself ?

A. I used to go when they are barked and find whether they are ordinary or flowered satinwood.

Once a tree is barked you can say whether it is flowered or not. All 40 those trees were barked before they were transported.

I do not have any idea of the comparative prices of flowered and ordinary satinwood ; but I have heard that flowered is more expensive.

I kept no account of how many were ordinary and how many were flowered; but it was a great thing when a contractor found a flowered satinwood log. All the timber covered by these permits that I have produced and referred to today were not cut by me but by others.

No. 10
Substituted
Defendant's
Evidence
Girllits,
Cross-
Examination
—continued.

Re-examined :

I did not take much time to learn what there was to be learned about satinwood ; about their quality, flowered or ordinary, whether they were decayed or non-decayed. I did not need much learning to understand them. I picked it up in a short time—from my own observations and by questioning the contractors.

No. 10
Girllits,
Re-
Examination

10 I can't say whether more logs had been felled before I went to the estate than after I went. The felling of the timber was stopped some time after I was there. All the felling stopped about 1928 to the best of my recollection. It came to be stopped because there was no available market.

When I took service under Vander Poorten I knew the nature of the duties that were expected of me. I knew why Vander Poorten had taken these 14,000 acres. It was first to cut down the forest, open up the land, and cultivate. He was a keen planter. That is how he accumulated all that money. I knew that I was expected to assist Vander Poorten and see to the transport of timber that had been felled by the contractor's
20 men and generally look over the work. I was given instructions to that effect.

These 90 logs that were transported to the best of my recollection, were transported to Colombo. Because if they were transported elsewhere the permit would show it. I have no recollection of ever having actually transported any satinwood to Kurunegala (although I had written that letter) having received a permit. I can give no reason why any logs should have been transported to Kurunegala.

Sgd. S. C. SWAN,
A. D. J.

80 Luncheon interval.

After interval.

3rd February, 1944.

Mr. Choksy proposes to call Mr. Weerasooriya to speak to the items regarding stamp duty on certain deeds and the fees due to him.

Mr. Chelvanayagam objects on two grounds :

- (1) that Mr. Weerasooriya is the plaintiff's Proctor ;
- (2) that he is not on the list of witnesses.

ORDER

I allow the witness to be called in view of the line of cross-examination taken when Mr. Chelliah was in the witness-box. I wish to note that

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Defendant's
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Girllis,
Re-
Examination
—continued.

Mr. Weerasooriya was not in Court when Mr. Chelliah was being cross-examined about the stamp duty on the deeds and the fees paid to Mr. Weerasooriya.

Sgd. S. C. SWAN,
A. D. J.

No. 10
Weera-
sooriya,
Examination

MR. CHOKSY calls :

D. E. WEERASOORIYA affirmed, Proctor, Supreme Court.

I have been a Proctor of the Supreme Court for the last 35 years. I was advising in connection with the Thanketiya transaction from its inception. I knew all the members of the Syndicate very well. They 10 sought my assistance to draw up an arrangement for the finance required to pay the Crown—2 $\frac{3}{4}$ lakhs. I did not arrange for a loan from other sources than Mr. Vander Poorten ; they tried and failed. I approached Mr. Vander Poorten and he eventually agreed to finance the scheme.

It is correct to say that I and some of the members of the Syndicate went to Galagedera and saw him there. That was on the last day that the money was due to the Crown. I went with certain members of the Syndicate to Galagedera. I had seen Mr. Vander Poorten before and I had made negotiations with him before. The Syndicate itself contributed some moneys towards the amount due to the Crown. I think it was 20 Rs. 64,000 that the Syndicate had collected together.

I handed a cheque for that amount to Mr. Vander Poorten. He was to pay the Crown one sum which included the amount which the Syndicate had collected and paid to him. I got a cheque from Mr. Vander Poorten for Rs. 275,000.

Q. Was any security contemplated or discussed at that time or any arrangements made for securing Mr. Vander Poorten ?

A. This land was to be security and I was requested to take the necessary measures to protect the interests of Mr. Vander Poorten.

Q. Would that have involved considerable amount of work—the 30 drafting of deeds which would not be of the ordinary type but out of the ordinary type ?

A. There was a lot of work involved in this matter, not only drafting deeds. There was a lot of correspondence, previous interviews, conferences, etc. which I attended. There was a heap of work. Before the Syndicate and I went to see Mr. Vander Poorten I had already done considerable work in that connection.

To Court : On that day I do not think that any representative of the plaintiff came to Galagedera. I have no distinct recollection, but I think nobody representing the Chetties—there were several Chetties interested— 40 was present. They did not come to see Mr. Vander Poorten—so I think. The others came.

I have no recollection if the kanakapulle of the Chetty went to Galagedera.

On that occasion was any money paid to you on account of stamps, fees and other expenses ?

No. 10
Substituted
Defendant's
Evidence
Weera-
sooriya,
Examination
—continued.

I believe that Mr. Vander Poorten gave me on that date or sent me a cheque on this account because I was to draw up and get signed by the Syndicate the necessary documents and I had not made up my account when I left Galagedera of what those documents were going to be. Probably I asked him for a cheque and he gave me a cheque on that day or sent it a day or two later.

According to the accounts you were given a cheque for Rs. 4,500 on 10 28-3-24—that appears on the account books of Mr. Vander Poorten would you accept that as correct ?

Yes. According to the accounts a cheque for Rs. 275,000 was also issued by Mr. Vander Poorten on the same date and it is just three numbers ahead of the cheque for Rs. 4,500 in your favour ?

May be so.

Would you agree that it is very likely that it was a cheque of the same date ?

If the Court will permit me to explain, at that date when I interviewed Mr. Vander Poorten I knew that there was a decree of the Badulla Court 20 enabling the Syndicate to purchase from the Crown this tract of land at Rs. 20 per acre, amounting to Rs. 275,000, if paid on or before a given date. I also knew that on payment the Crown would have to issue some kind of document but that would take time. My view at that time was that I could only secure Mr. Vander Poorten by getting a transfer in Mr. Vander Poorten's favour of this land to the extent of whatever interest the Syndicate had at the time because a mortgage at that date would have been of no use, so my impression is that I asked for this Rs. 4,500 because it was necessary at the time to have at least that amount in my hands to get the necessary documents executed. That would have represented the 30 value of stamps on that transfer, but as a matter of fact, after coming to Colombo on the following day I further considered the matter and got an assignment of the decree in favour of the Syndicate to start with and after further consideration I got further documents.

Another sum of Rs. 4,612 has been paid to me according to my note. That was paid to me in March, 1925. I find that on the 27th March, 1925, I attested two important documents—deeds 471 and 472. The stamps on 472 amounted to Rs. 4,400. The stamps on 472 amounted to Rs. 11—that was an agreement.

There is another document I attested on the 29th March, 1924—that 40 day after I paid the cheque to the Settlement Officer. The number of the deed is 448. It is an assignment of the decree of the Syndicate to Mr. Vander Poorten. The stamp duty on that was Rs. 480.

The total amount of stamp duty on these three documents Nos. 448, 471 and 472 have come to Rs. 4,891. I received from Mr. Vander Poorten two cheques one for Rs. 4,500 and one for Rs. 4,612 totalling a sum of Rs. 9,112. The amount that was available out of this sum for fees was

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sooriya,
Examination
—continued.

Rs. 4,221. If I am permitted to say so, it is very inadequate for the amount of work done but I looked to the parties to compensate me adequately in due time.

Q. Were those deeds 471 and 472 of a very complicated and special nature—entirely different from the ordinary run of transactions that take place ?

A. The deeds themselves were simple but the drafting and the consideration of the legal implications thereof were necessarily rather difficult. The deeds had to be construed by the Privy Council because the Courts could not.

10

I do not think I received any other payment from Mr. A. J. Vander Poorten in connection with this particular transaction besides these two cheques.

I have not looked into my accounts but if the Syndicate says that they have paid me any money I will not deny it. So far as Mr. Vander Poorten is concerned these are the only two cheques I received.

Subsequently in connection with this Thanketiya affair did you appear as proctor for Mr. Vander Poorten for any litigation against Mr. Alwis.

We had to sue Mr. Alwis who was a beneficiary under the decree of the Badulla Court and who was allotted 1,000 acres but did not make his 20 contribution for payment to the Crown at Rs. 20 an acre, *i.e.* Rs. 20,000. After taking advice I instituted an action for Mr. Vander Poorten jointly with the Syndicate—Alwis was not a member of the Syndicate. He has no contractual dealings with Mr. Vander Poorten or the others or me.

I instituted action for a decree against Alwis declaring him liable to pay Rs. 20,000 paid to the Crown on account of his interest. Alwis contested the case but failed. We got decree. The plaintiffs in that action I believe were Vander Poorten and the members of the Syndicate including the original plaintiff in this action. I believe all the members of the Syndicate were parties. All the people who were referred to in the decree 30 except Mr. Alwis were parties.

The money was deposited in Court by Alwis after he lost the appeal. He withdrew the appeal and deposited the money in Court and the money was withdrawn in this way. The prayer of the plaintiff was that the money should be paid to Mr. Vander Poorten I believe but this Chettiar wanted a certain sum paid to him and we had to agree to that in order to draw the money. Two payment orders were issued—one in favour of Mr. Vander Poorten for a sum of Rs. 14,000 odd and one in favour of the Chettiar for Rs. 7,000 odd.

In that case my bill of costs including counsel's fees and stamps was 40 taxed at something like Rs. 640 and I charged Mr. Vander Poorten a further sum of Rs. 1,500. That was a difficult case. After a lot of consultation with counsel and so on we filed this case. I think that is credited to me in the book but not paid to me yet. The Rs. 1,500 is payable to me as fees for my services in that case.

Cross-examined :

I have not been proctor for Mr. Vander Poorten in this case from the very start. This case was instituted through Messrs. P. D. A. Mack & Sons. It went in appeal and when the case came back Mr. Vander Poorten got their proxy revoked and made me their proctor. After the case came back from the Privy Council I have been the proctor. I have been proctor throughout these taking of accounts. The statements of accounts in this case have been prepared in the office of Vander Poorten and they were sent to me. I submitted them to Court. I hadn't a hand in preparing the accounts themselves. I simply presented them to Court. The people in Mr. Vander Poorten's office are responsible for the preparation of these accounts : the accountant is C. C. Sayakkara but who else assisted him or gave instructions to him I am not in a position to say.

No. 10
Substituted
Defendant's
Evidence
Weera-
sooriya,
Cross-
Examination
—continued.

The accounts that have been last filed in this case have been signed by Joe Vander Poorten : is that correct—when did Mr. A. J. Vander Poorten die ?

In December, 1937.

You do not know by whom the accounts have been prepared thereafter? Sayakkara has been in the office for many years and is still there.

So far as I know it is Sayakkara who had prepared the accounts. The deceased Vander Poorten had been my client from 1917. That is long before this transaction took place. He had to pay me for my services even before this transaction and he had to pay me for my services even after the deeds 471 and 472 were executed in respect of other matters. Apart from that I and the deceased Vander Poorten had other dealings. Vander Poorten had lent monies to me. I have had a running account with Mr. Vander Poorten for many years. And they are not yet completely finished with ?

I have made certain claims against his estate and they have made claims against me and they are now the subject of inquiry.

(To Court : The suggestion is that I am debtor to the estate. I am not. I am in the position of a creditor of the estate and my claim is under investigation.)

You have claimed from the estate in respect of a property of yours which was in the possession of the deceased Vander Poorten ?

Partly that and partly on account of fees due.

The property of yours was in possession in respect of debts due by you to him ?

Not quite that.

We arranged between us that he should look after an estate of ours as at the time he had to get some money and it was in my interest that he should look after the estate properly and apply the income towards the mortgage debt. That property therefore was mortgaged by you to Mr. Vander Poorten ?

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sooriya,
Cross-
Examination
—continued.

Yes, long before this arrangement.

The property was at no stage transferred to him. It was merely given over to him to manage and pay himself the amount of the mortgage.

You are claiming that the mortgage debt has been paid off out of the income of the property ?

Mainly out of my fees and partly out of the income of the property.

(To Court : I have brought an action to be restored to possession of the estate and I got back the estate and a motion has been filed and accepted by the Court that my other claims should be the subject of a further action.)

10

I claim to be a creditor of the estate—that matter is before the Debt Conciliation Board. The estate claims to be a creditor of mine—they are claiming monies from me. The matters are not yet decided.

My position is that all those claims have been extinguished long ago and there is a very large sum of money due to me and that is now the subject of inquiry.

The position of the estate is just the other way about ?

Not the estate. Except for one of the executors of the other executors are definitely accepting my position.

In spite of that the matter has not yet been settled ?

20

The inquiry is going on.

On his own accounts I claim that a large sum is due to me.

Mr. Vander Poorten was a money lender. He used to lend money ?

He lent money largely.

In respect of this transaction also he advanced monies ?

He did not look upon this as an ordinary money lending transaction. Because the security was very insufficient. It was only jungle land and he refused to give this loan. At the last moment, after all persuasion by me and the Syndicate he consented to give the loan. He did advance the money to enable the Syndicate to buy this property.

30

On whose behalf were you acting at this stage ? On behalf of Mr. Vander Poorten or the Syndicate or both ?

The request for the money was made to Mr. Vander Poorten by me at the request of the Syndicate, but in regard to the arrangement for securing Mr. Vander Poorten I acted for him.

Therefore in executing deeds 471 and 472 you acted as Mr. Vander Poorten's notary ?

I acted as the notary entrusted with the drawing up of the papers to secure the leader. If I may be permitted to say so, in such a situation the notary is paid by the debtor. The debtor in this case was the Syndicate. As a matter of practice invariably when a loan is given by a creditor to the debtor the creditor chooses the notary and the charges are debited to the debtor. That is the invariable practice.

40

A little while ago when I asked you whether Mr. Vander Poorten lent money you were unwilling to accept that ?

I said that he lent money.

You were the person who was entrusted with safeguarding Mr. Vander Poorten's interests ?

Yes.

You would have looked to Mr. Vander Poorten for payment for your services ?

Not at all.

10 It so happens that whatever remuneration that was paid you for these deeds was paid you by Mr. Vander Poorten and nobody else ?

Yes. It was paid by Mr. Vander Poorten but it was arranged that Mr. Vander Poorten should in the first instance advance the necessary expenditure. The Syndicate had no other funds except the Rs. 64,000. I am not aware that the Syndicate had raised more than Rs. 64,000. I have no knowledge of their having raised Rs. 66,700. If you say that they did I will not deny the statement.

The present plaintiff in this case—the Chettiar in the case—was a money lender himself. He is possessed of funds. I put it to you therefore 20 that the money whatever it is that was paid was paid by Mr. Vander Poorten not because the members of the Syndicate were in want of funds ?

Not at all. The Syndicate could not find the Rs. 275,000. Nobody would give them money. This Chettiar and P. S. S. M. K. T. collected Rs. 64,000 but they could not raise Rs. 275,000. They would have lost the property that day so they were very anxious to get Mr. Vander Poorten's help through me to make this entire payment and they were prepared to incur the necessary expenditure for that purpose.

Neither Chetty was prepared to pay anything more. They were personal contributors so they became joint and several debtors to secure Mr. 80 Vander Poorten the sum that he was advancing and they had to bear all the expenditure ; perhaps not that day but that was the arrangement. Eventually they were as large debtors as were the other people who were not in a position to contribute anything at the time. One of the members of the Syndicate was a brother of mine. Some of them were friends. I had two or three friends in the Syndicate. I do not think that any of the members of the Syndicate had been my clients in any other matters except Mr. Meedeniya and Mr. Markandan. Ultimately the final arrangement between Mr. Vander Poorten on the one hand and the Syndicate on the other hand was embodied in deeds 471 and 472.

40 On the day that 471 and 472 were executed all the claims between the Syndicate on the one hand and Mr. Vander Poorten on the other hand were embodied in these two deeds—there was nothing else outstanding ?

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I do not think there was as between the Syndicate and Vander Poorten. The members of the Syndicate had other transactions individually with Vander Poorten. In respect of this transaction everything was contained in 471 and 472 to the extent of securing the Rs. 275,000.

I cannot now speak to whether there were other transactions incidentally between Vander Poorten and the members of the Syndicate from the date he issued that cheque to the Crown and the date I attested the deed; there may have been, there may not have been. I do not think I have attested any other document.

You cannot say that one of these cheques that you referred to—the 10 Rs. 4,500 cheque—was issued to you as much as a year later than the documents P 1 and P 2 ?

Yes. The first cheque for Rs. 4,500 received by me in March, 1924, was about a year before the execution of deeds 471 and 472 which was in March, 1925. The first cheque was given in March, 1924, a day or two before the execution of 448. That was the first security that I obtained for Vander Poorten.

Did that cheque for Rs. 4,500 include your fees for obtaining that security ?

At the time the cheque was issued for Rs. 4,500 I did not tell Mr. 20 Vander Poorten how much of it would be for stamps and how much for fees. I received that money and I utilised a portion of it for stamps on 448 and the rest I appropriated as fees .

Then did you render an account to Mr. Vander Poorten ?

I acknowledged that cheque and I informed him that that was part of the stamps and fees in connection with this transaction. I did not render an account of credits and debits.

Is it correct to say therefore that that cheque for Rs. 4,500 when it was given to you was meant for immediate requirements ?

It was given to me to meet the necessary expenditure. 30

When 448 was executed the immediate requirements were over ?

Not at all. We were still considering what further documents would have to be made out to secure Mr. Vander Poorten and Mr. Balasingham and I and some other lawyers went into the matter carefully.

(Mr. Chelvanayagam moves to mark deed No. 448—A 11). No further document by way of security was executed in favour of Mr. Vander Poorten after deed No. 448 until 471 and 472.

The stamps duty on deed No. 448 came to Rs. 480. The balance Rs. 4,020 stood over and I have taken that for my fees—not only for that but towards my fees for the transaction. Later on I find I received a 40 cheque for Rs. 4,612 of which Rs. 4,411 went towards stamps. All the stamps as I have told the Court came to Rs. 4,891 and all I received was 9,112, leaving a balance of Rs. 4,221 towards my fees.

For the Rs. 4,612 did you render an account to Mr. Vander Poorten ?

I requested him to send a cheque to me and he sent this cheque.

I cannot say at this distance of time in what form I rendered the account—I acknowledged receipt of the cheque.

The balance Rs. 4,221 does not cover only the fees for these three documents. It is towards my remuneration for all the conferences, consultations, correspondence and other matters relating to this transaction from February or March, 1924, till May, 1925.

Did you send a bill for that work to anybody ?

I did not send a bill to the Syndicate nor did I send a bill to Mr. Vander Poorten.

Did you in any other way call for your fees from the Syndicate or from Mr. Vander Poorten ?

I asked Mr. Vander Poorten and got these two cheques towards stamps and things. He used to see me frequently.

Did you tell Mr. Vander Poorten at any time what your entire fees were for all the three deeds ?

I did not estimate my fees in that way. I told Mr. Vander Poorten that I have taken the balance of this money for my fees and the Syndicate was also informed.

They used to see me frequently and keep me informed—not by letter. The Syndicate used to see me frequently and I informed them of the amount of money I had received and what I had appropriated as fees. Mr. Balasingham, Mr. Chelliah, Mr. Markandan, Mr. Meedeniya and Mr. Batuwantudawa used to see me more often than I had pleasure in seeing them over this matter.

I never wrote a letter to the Syndicate as a body because it was not necessary.

Later the Syndicate were trying to make up a sum of Rs. 12,500 to be paid to me but they had not the funds. The members of the Syndicate were trying to make up that money to be paid as remuneration to me.

You looked to them for remuneration in respect of this ?

Ordinarily when we find finance for a debtor the debtor pays for the work in addition to the work of drawing up the deeds. These people said : we have not remunerated you ; we will pay you Rs. 12,500. It was a golden promise but it was difficult to fulfil so I accepted that position. They said that later on if they got the money they would pay me. They would not have let me down.

Did you think that the money was due to you from them ?

I expected payment but they could not pay me. They got into conflict with Mr. Vander Poorten and had this case filed.

I was not given a certain acreage out of Thanketiya. They promised to do that also but I said I did not want the land. I was not allotted any

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acreage in respect of this. I was not paid compensation by Mr. Vander Poorten on account of the acreage. They offered me a portion of this land but I did not want land in that place.

Is it your case therefore that the sum of Rs. 4,500 and Rs. 4,612 were loans of Mr. Vander Poorten to the Syndicate ?

They were incurred by Mr. Vander Poorten on account of the Syndicate.

Would you not say that they are caught up in 471 and 472 ?

As to whether the claims contemplated under 471 and 472 would include this amount I think that is a question for argument. As a witness I would not like to interpret it but as proctor instructing counsel.

I put it to you that this Rs. 4,500 that was paid one year before these two deeds was purely for a transaction between you and Mr. Vander Poorten ?

No. That is the most fantastic theory.

I put it to you that Mr. Vander Poorten did not know at the time that he made that payment that the deed which you then executed did not require as little as Rs. 480 for stamps ?

He did not know what deeds I was going to draw up.

He was under the impression that a large sum—Rs. 4,500—was required for stamps ?

Not for stamps. What was paid to me was towards my fees and stamps.

There may be a different entry in the documents. Whether my own client's documents contradict me is another matter.

Did you represent to Mr. Vander Poorten that the Rs. 4,500 was required on that occasion for stamps ?

I represented to him that the Rs. 4,500 was required.

I now remember that the Syndicate was present and they asked him to give that cheque. Mr. Balasingham and others were present. 30

(To Court : I did not represent to Mr. Vander Poorten that the Rs. 4,500 was purely for stamps.)

I could not reckon the stamps at that time. I do not know that Mr. Vander Poorten's books show that the whole of that money was given for stamps.

You said that this cheque was given to you at Galagedera ?

I believe so.

In examination in chief I said that I could not remember if the Chettiars were there at the time.

(To Court : You were paid no fees at all in Alwis' case ? 40

I recovered some of the taxed costs from Alwis but I considered a further sum of Rs. 1,500 due to me).

This is a claim due to me from 1927.

You have not thought of recovering it for the last 16 years ?

I have got a claim from 1917 and it is under investigation including this sum.

In my statement of fees against Vander Poorten I have claimed this Rs. 1,500.

I drew out certain monies in the Alwis case. Rs. 7,000 odd was paid out of it to some Chettiar.

(To Court : Why did Vander Poorten allow the Chettiar to draw a 10 portion of that money—Vander Poorten had advanced Rs. 20,000 on Alwis' account Alwis did not contribute a cent and Alwis got the benefit of the Crown title, so really Vander Poorten had to reimburse himself ?

If you look at the plaint in this case you will see that all the members were in the Syndicate).

I think the money was paid to Somasunderam. He was at that time the attorney of A. M. N. Whether he was a partner of A. M. N. I do not know, but he was the man who acted in these matters and represented the firm of A. M. N. I think he is dead.

Have you any receipt or document in respect of that matter ?

20 A motion was filed in Court.

(To Court : There were two orders of payment—one in favour of Mr. Vander Poorten and the other in favour of Somasunderam.)

Re-examined :

The motion was that Mr. Vander Poorten should draw the money and pay Rs. 7,000 to the Chetty.

30 The taxed costs include stamps, counsel's fees, proctor's fees and disbursements made in connection with the case, if any. Proctor's remuneration is very poor under the Code. It was a very small amount of that Rs. 620 that went towards my fees. I have been practising as a notary for about 35 years now. It is a universal practice that the borrower pays the notary's charges and all expenses incurred in connection with the loan. The notary is chosen by the creditor. The Syndicate had one year in which to try and raise the money and pay the Settlement Officer.

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Mr. Choksy closes his case reading in evidence documents up to SD 153 marked by him in the course of the case. A list detailing all the documents will be filed later.

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Substituted Plaintiff's Evidence.

MR. CHELVANAYAGAM calls :

J. A. DE SILVA sworn.

I am an Assistant Conservator of Forests, Colombo, I was in the Department from 1927. In 1928 I was in the Ratnapura District. During that time Thanketiya came within my jurisdiction and I had to give a permit for any timber that had to be removed.

Thanketiya was a private land. All timber felled in private jungle has to be passed by the Crown for transport in certain proclaimed areas, *i.e.* in order to prevent illicit felling of Crown timber.

The procedure with regard to private timber is as follows:—The owner makes an application to the Department for the removal of the timber—for a specified number of logs from his land to a particular destination. This application comes to my office and I send it to the Forest Ranger for report. He goes to the land, checks up those logs getting dimensions and he sends a list giving details to the Assistant Conservator of Forests who, if satisfied, issues the necessary permit. He asks the Forest Ranger to issue a permit. On that authority the Ranger will mark the timber with a " P " mark which indicates it is private timber and the 20 district mark to indicate the place of origin and the permit is handed over according to the wishes of the land owner either to his agent or to himself with a period specified within which the permit is valid. The logs are also serially numbered. The dimensions are not given on the log itself. It is given on the permit itself.

How will you for example be able to identify whether the log for which the permit is issued is the very log that is being removed ?

If a cart is carrying a certain number of logs the logs will have a serial number and the carter will have the permit. All you have to do is check the measurements in the permit with the actual logs. 30

You have got the original of all the permits that were issued out of Thanketiya for removal of timber out of Thanketiya during the years 1926 to 1930 ?

I won't say all but we have been able to trace a certain number. We are not sure whether there are others.

I produce A 13 certified copy of one of these permits bearing No. H 587/61. That permit says to whom it is issued and to it is attached a list of the timber that is authorised to be removed. The permit is dated 8-6-25. I produce A 13 dated 13-8-35 certified copy of another permit. At the back of it is a list of the timber authorised to be removed. 40

I produce A 15 permit No. H 145/55 dated 25-7-36, A 17 letter of A. J. Vander Poorten to the Assistant Conservator of Forests dated 15-2-27

asking him to issue a permit to Markandan. On this particular list attached to this permit they have given the length of the log, then the diameter at the top end and the diameter at the bottom end.

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From time to time the departmental circulars specify where the girths are to be measured. At this particular period possibly the circular was that the two diameters should be given from the top and the bottom. To this permit No. 154/55—A 16—is attached a list of the logs for removal. The number of logs is 196 and the logs are made up as follows—153 satin logs lying on both sides of the river, 51 logs inside the jungle and two on
10 estate road.

How are A 17 and A 16 connected ?

A 17 is a letter from Mr. Vander Poorten to the Assistant Conservator of Forests requesting him to issue a permit for 200 logs to his agent Mr. Markandan.

I produce A 18 permit No. H 148/69 for 35 logs, A 19 permit dated 19-12-27 for 20 logs. A 19a list in respect of which A 19 is issued.

A 7 is a certified copy of a letter written to me and similarly A 8. On the other side is a certified copy of a letter written to me. Similarly SD 152, 153 A 20 is a copy of the list of logs attached to permit No. H
20 237/24 of 7-9-28. A 21 is permit No. H 237/38 dated 17-11-28 for 50 logs.

A 9 contains copies of certain minutes made by me on some application. It appears to be a note of the fact that H 237/100 has been issued and A 10 is the list attached to A 237/100.

A 22 is permit No. H 302/54 dated 4-7-30. A 23 permit No. H 302/56 of 17-7-30. A 24 permit No. H 302/58 of 21-7-30. A 25 permit No. H 302/65 of 5-8-30. A 26 permit No. H 302/71 of 22-8-30. A 27 permit No. H 302/72 of 25-8-30. A 28 permit No. H 302/76 of 9-9-30. A 29 permit No. H 302/85 of 23-9-30 and A 20 permit No. H 302/87 of 4-10-30.

Excepting these permits I have not got a record of the timber re-
30 moved. These permits are kept for a certain period and after that they are sent to the Head Office. I do not know what happens after that—I suppose they are destroyed. I do not know.

Sometimes the girth of the logs is given ?

In every log the length and the girth is given. Sometimes the middle girth is given sometimes the top and bottom girth is given, according to departmental rules.

No particulars are given in the permit as to whereabouts the girth is taken ?

Yes—either in the middle, when the rule was to take it from the
40 middle or the top and bottom. If there is only one dimension given it will be the middle girth. If there are two girths given it will be the top and bottom girth and the average of that will be taken to calculate the middle.

Usually the logs are barked because if you leave the log unbarked you get vermin and borers attacking it. As soon as the logs are felled they are barked. It is to the disadvantage of the owner to leave the logs

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unbarked. Permits are issued after the trees are felled. A permit issuing means that a tree has been felled and has been inspected by the department and measured.

The Forest Department has a Timber Sales Depot in Colombo. At that timber sales depot auctions take place from time to time. There is no regular interval at which these auctions take place—sometimes once a month or once in two or three months—it all depends on the demand per month.

At the auction only satinwood and ebony is sold. A record of the prices of the sales is kept. 10

I produce certified copy of the statement of prices obtained for satinwood logs at auctions held at the Depot at Slave Island, Colombo, during the period 1925—1933, A 31. This gives all the sales that took place that time of satinwood. It gives the date on which the sales took place, the cubic feet sold on that particular date, the number of logs, the total amount realised and the average weight per cubic foot.

You cannot say looking at that record all the sales and the quality of satinwood that was sold?

From the prices I could say that a particular sale had better logs than another during that same period but the quality varies from log to log. 20

For a log well marked you might get as much as Rs. 40 or Rs. 50. This gives the average price.

Is there a departmental rule as regards the length of these logs?

A tree may have two logs—it depends on transport facilities, bends in the tree and things like that.

Is there any rule about the particular girth of the logs?

Yes. The very best logs come to the depot.

We are particular to sell the best class of logs because it is meant for the export market and we do not bring in any logs that are below a certain standard. 30

Have you any rule about the particular dimensions?

Yes. All logs must be over—I think at one time it was 6 feet middle girth. When the demand is great we reduce it to 5½ feet.

You cannot say whether it is flowered satin or other satin?

What we do is we take a hand specimen from the top end of the log. We do it in a particular way and we know whether that particular log is flowered or is plain. Each of those hand specimens are produced at the top and any purchaser can inspect them. One of these specimens are given to the buyer to be sent overseas so that they might know what the

purchaser has bought. Even the plain logs that come are of a fairly good standard. It will be straight and free from shakes and cracks.

(Trial adjourned for tomorrow.)

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D. C. 206,62L.

4th February, 1944.

Appearances as before.

Mr. Choksy wishes me to note that it was suggested that Mr. Weerasooriya had represented to Mr. Vander Poorten that Rs. 4,500 was to be applied entirely for stamp fees. He wishes me to note that although in the statement of accounts submitted by the defendants the item does appear to be an expenditure on account of stamp duty, in point of fact the original books of account—ledger X 1—from which the statement has been compiled does not say anything about stamp fees. He refers me to page 771 of X 1 which reads as follows :—“ 28th March, 1924—To cheque H. K. 623 D. E. Weerasooriya, Rs. 4,500 ”.

J. A. DE SILVA recalled (examination-in-chief continued.) :

In some of the permits produced by me the length of the logs and the girth are given.

20 How can one calculate the cubic contents of these logs from those two measurements ?

Usually we follow the Hoppus' measure. That is the standard table. Theoretically it is based on the assumption that all trees are cylindrical. It is based on the simple formula of quarter girth squared multiplied by length. In the other permits the length is given ; the diameter at one end and the diameter at the other end are given. For the purpose of calculation we take the middle girth which we take to be the average.

In the other permits the length is given and the diameters at both ends are given.

80 In those what is the formula ?

We take the average diameter which gives the middle girth—convert the diameter into the girth.

A 31 sets out the prices obtained for satinwood logs at auction sales during the period 1925 to 1932.

After 1925 the average price is Rs. 11.75 ?

I have not worked it out. I have given the price for each sale. The price can be calculated from the figures in A 31.

How long does it take one to transport a log from Thanketiya to Colombo ?

40 I should say approximately about a month.

How long does it take a log to decay ?

If left in the open in about a year's time.

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Cross-examined by Mr. Choksy.

The chances of decay in less than a year is greater where the logs are left either in the forest on the roadside ?

When left open and exposed to the weather naturally decay would be faster.

If they are left unbarked ?

The quality of the log would deteriorate very greatly if left unbarked. If left like that within a fortnight huge borers get into it and build galleries right into it. Very little of the log can be rescued for even second grade work. It will be utterly useless for veneering. If there is no demand 10 for wood for veneering then its value in the market is very low. Then it might be used in place of other timber for roofing and other such purposes for which satinwood is not normally used. Satinwood came into fashion for purposes of veneering.

Like most fashions it did not last long ?

It is the only yellow wood in the world which certain people like. It has a limited demand. That is why we in Ceylon get such a high price for satinwood unlike in other parts of the world. It is because we have a particular yellow wood which no other country possesses. As soon as the market is flooded the price drops. It has a limited market. There was 20 a time when there was a fair demand for it. It then dropped off. The boom was before I came into the department. I joined the department in 1937. By that time the boom was on the way. It often happens that the trees which look as if they would be satisfactory and sound might turn out on being felled not to be satisfactory. The circumference of the log and its quality—whether it is grained, flowered or streaked—that is all made out from the trunk—the two sides.

Very often the tree may have what is called a " heart shake " ?

Yes. The central core of the tree gets loose and gets detached from the rest of the tree. 30

And you can move it about ?

Yes, it goes down. It is either pulled in a cross section or it is pulled in a circular section.

The heart shake is a grave defect. The heart shake need not necessarily extend the whole length of the tree ; part of the tree may have the defect of heart shake and part of it may not have. If the tree is made up of layers—layer upon layer—of wood, one of the layers which is cone-shaped may fall off. It may not extend right to the top.

The tree would be cut into blocks, one, two, three—according to the length of the trees ? 40

Yes.

Some may be defective and some may be good ?

Yes.

Which section of the tree contains more valuable timber ?

The lowest, generally speaking.

Defects of course have no particular reference to the lower section or the higher section ; they may appear anywhere ?

Yes.

There is also what is called " core rot ". The tree is composed of three layers—the soft wood, the hard wood and the pith. If there is damage at either edge, then the pith gets damaged.

Irregular and unfavourable weather conditions would also leave marks behind ?

10 Unfair weather would affect the texture of the wood—it would make the wood soft. That is why the wood of the dry zone is harder.

So that the length of each block of each tree when felled and barked and measured is not necessarily a proper indication of the marketable contents of satinwood in the tree ?

No.

Are there other things besides what you have spoken of which affect the quantity of the satinwood which would be recovered from each tree ?

20 There is what is called a " star crack ". That is a crack along the radii. That also affects the peel. Such a crack would make the tree drop considerably in value.

Therefore it would be very unsafe to take this table A 31 as a guide and work out the average rate per cubic foot ?

30 Unsafe in this way, that we bring into the depot the very best timber and we standardise it—so many streaked, so many flowered and so on. If 30 logs are sold 18 may be flowered so that it upsets the averages. Of course the fact that these logs are taken—the exporters can pay any price because it is peeled to 1/16 of an inch and the surface area covered by one crack would be 4 or 5 square feet against 30 square feet of planking. So it depends on the purpose for which the log is used. The logs referred to in this list A 31 may have consisted of the flowered variety, the plain variety or the streaked variety.

But you cannot say in what proportion ?

It is difficult to say. We classify in each Gazette notice the quality of it to indicate to the buyers what type of logs are available.

The table set out in A 31 is no index at all of the average market price of satinwood for each of these years ?

40 I cannot give a definite answer because of the varying factors involved. For example, you could not say how many of the various logs which were put up for sale on those various dates consist of flowered satinwood or streaked or plain.

If there was a higher proportion of flowered satinwood in any particular wood put up for sale on a particular day then the average price shown in the last column would go up very considerably ?

Yes.

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Moreover those are sales of a very specially selected logs ?

Yes.

So, necessarily these prices would be much higher than the average in the ordinary outside market ?

Yes. The various quantities of logs appearing in this list represent but a portion of the total lengths of the trees from which they were obtained. A certain part of each tree has necessarily to be eliminated before we log it up.

What proportion of the tree would go into logging ?

Depends on the height of the tree and whether the branches have 10 been affected and so on.

Say about 1/3 of each tree would be a safe margin to eliminate for purposes of logging up ?

I should say we would take only 1/3 and leave out 2/3. If you calculate the cubical contents of the trees—the branches and every bit of it—I should say the only utilisable portion would be about 1/3. The top end and the butt end would be left behind.

If you left out the branches and took the main stem of the tree it does not mean that the whole of that even would be cut up into logs ?

No.

20

Would it be correct to say that the 1/3 of the whole length of the stem would be eliminated ?

Yes, at least 1/3 would be left out.

Even taking the logs that are actually transported from the forest to Colombo, the entire length of each log would not necessarily represent its saleable quantity ?

If you tell me what damage has taken place. You need a permit for transport for every stage of the journey. If a part of the journey is by cart it has to be mentioned. On a permit from Thanketiya estate to Kahawatta one could not transport to Colombo, a further permit would 30 be necessary. The fact that a permit is issued is no proof that the wood was transported. There would be no proof because I would have no record of the transport. The fact of the issue of a permit does not at all mean that the logs were transported. Unless a permit is used within the original time allowed it lapses unless he writes and says he wants it extended. We do not refuse to give a fresh permit.

(Shown A 15). You cannot say that this particular permit A 15 was issued in respect of any application made by Mr. A. J. Vander Poorten ?

Looking at the document I cannot say that it was issued at the request of Mr. A. J. Vander Poorten or for the transport of any timber 40 belonging to Mr. A. J. Vander Poorten, although I can guess that it is from Mr. A. J. Vander Poorten's estate at Thanketiya.

But there is nothing in the permit itself to justify that inference ?

No.

I have got the original of A 15. (Mr. Choksy points out that the permit A 15 gives 25 logs whereas the original contains only 13 logs). I have got the list attached to the original permit which is only the office copy. There is something in Tamil there. As far as I can make out there are 25 logs (I observe that in SD 154 only one side of the office copy has been copied. That side shows 13 logs whereas the other side shows 12 logs of a different serial number). (Mr. Navaratnarajah marks the office copy which witness hands over).

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(Shown A 15 and A 32). One log appears to be milla.

10 Is there anything on A 32 to show all the rest are satinwood ?

On one side of A 32 the word "satin" appears against three logs but not against any of the other logs on that page. The first one appears to be a milla log. On the reverse side there is no indication at all as to what is the nature of the log.

A 15 refers to one milla log at the top of the list and the last 3 are kumbuk trees. Except for 3 logs against which there is an indication that they are satinwood there is no indication either in A 15 or A 32 that the other logs are satinwood. A 32 seems to indicate that originally permits had been issued in respect of some of these logs and then the numbers
20 given on that occasion changed, indicating possibly that a second permit was issued in respect of those logs and the new trees are shown again for the purpose of this particular permit. A 32 has a note in Tamil (Mr. Navaratnarajah undertakes to put in a translation of A 32). A 16 gives the name of the permit-holder as Markandan Mudaliyar on account of some one called Mr. A. J. V. That is up to Kahawatta. That is probably A. J. V. This was issued in respect of a total of 196 logs (shown A 9 and A 10). A 9 refers to 90 logs which are stated to be old and were transported to the 95th mile some years ago by Mr. Markandan. Letter
30 A 17 is a letter by Mr. Vander Poorten asking for a permit to Mr. Markandan for 200 logs more or less of satinwood. The permit was issued for 196 logs. Two years later, in 1929 October—by documents A 9 and A 10 a fresh permit was issued for 90 logs which were stated by the Range Forest Officers to be old logs felled some years ago. Probably A 9 and A 10 refer to the same logs as are referred to in A 16 and A 17 (shown A 22 and A 23). They refer to the same logs as appears by comparing the lists typed on the reverse side. Of the 16 logs only 10 are satinwood. (Shown A 25 and A 26). They all refer to the same logs. Although the two permits A 25 and A 26 bear different numbers they are in respect of the identical logs. A 27 is in respect of a certain number of logs of satinwood
40 of halmilla and palu. A 27 is a permit for transport only up to Kahawatta. A 28 is for the rest of the journey from Kahawatta to Colombo by rail. They are both in respect of the same logs. Similarly A 25 is only up to Kahawatta and A 26 is from Kahawatta to Colombo. Similarly A 29 and A 30; although the numbers are different they refer to the transport of the logs in two sections. A 29 is from Thanketiya to Kahawatta by carts and A 30 is from Kahawatta to Colombo by rail. Comparing the lists on the reverse, both these permits refer to identical logs.

No. 11
Substituted
Plaintiff's
Evidence
de Silva
Re-
Examination

Re-examined :

(Shown A 15). There are 5 logs which have been given two numbers. That indicates that those logs have been inspected previously for the issue of a prior permit. So that when a log has been given two different numbers that indicates that that particular log has been subject of a separate permit which had been given earlier.

Is it usual in a permit when the log is satinwood to put down satinwood ?

The space is given.

What would you say about these logs against which there is no entry 10 made ?

(Mr. Choksy objects to the question.)

Shown permit A 9. To it is attached A 10 which gives the measurements of the logs. The logs are numbered 1/29, etc. That indicates the year they were numbered. A 16 was a permit that was issued in 1927 and it bears distinctive numbers.

Have you compared the measurements given in A 16 with the measurements given in A 10. Take log No. 1 ?

One gives the diameter at one end and the diameter at the other end and the mid-girth. The width of log No. 1 is 15 feet 6 inches. 20

You cannot say that these two permits are in respect of the same logs ?

I would not say that.

It indicates that the measurements are for different logs ?

It is a rather unfair question.

How many of the logs have been removed and how many were left behind one cannot say ?

We found so many logs from Thanketiya lying on one side of the depot at Thanketiya and in order to issue the permit they were re-measured and numbers given. That is what was done as far as the department was concerned. 30

The prices in A 31 show that the prices were high till 1931 ?

The prices on the list are low compared with the earlier prices.

From that can you draw the inference that in 1931 the prices of Satinwood had gone down ?

A fair indication.

And there is also an indication that the price of satinwood from 1925 to 1931 was fairly good ?

Yes.

The timber sold at the Government depot was timber that was felled in the forest belonging to the Government ? 40

Yes. Government never bought outside. I have been to Thanketiya.

Can you say whether the timber from Thanketiya is superior ?

There is one particular lot of logs—I think A 10—and from that I can say that the Thanketiya did not come up to the Government standard. That is the only lot of logs I examined.

A 22 is a permit that was issued in respect of certain logs from Thanketiya to Kahawatta. The number of the logs are given and the measurements are given.

In respect of these identical logs another permit was issued from Kahawatta to Colombo. I find the numbers in respect of the measurements correspond in A 22 and A 23. (Shown A 25 and A 26). A 25 is a permit from Thanketiya to Kahawatta. A 26 is a permit to remove logs from Kahawatta to Colombo. A 25 and A 26 deal with the same set of logs. The numbers given are the same and the measurements are also the same.

In respect of A 27 and A 28, A 27 is a permit from Thanketiya to Kahawatta and A 28 is a permit from Kahawatta to Colombo, dealing with the same set of logs. They are not duplicate permits. A 29 is a permit for logs from Thanketiya to Kahawatta and A 30 is for the same logs from Kahawatta to Colombo.

Sgd. S. C. SWAN,
A. D. J.

20

Mr. Chelvanayagam says he is not calling any further evidence but it may be necessary to compute the value of certain logs for which the defendants have not accounted. That computation cannot be done until the Court indicates how many logs have actually been removed from Thanketiya and whether the defendants have accounted for all the logs removed.

He therefore closes his case reading in evidence P 1, P 3, P 4 and A 1 to A 32.

Counsel desires to start their addresses on Monday because Monday and Tuesday were specially given for addresses. I therefore adjourn the trial at this stage.

Sgd. S. C. SWAN,
A. D. J.

No. 12.

No. 12
Addresses

Addresses

7th February, 1944.

Appearances as before.

Mr. Chelvanayagam addresses me.

Regarding the plaintiff's share in Thanketiya, he says that the parties have agreed upon the numerator to be 3,586 acres. According to him the denominator should be 13,492. He submits that the 1,000 acres of Simon

No. 12
Addresses
—continued.

de Alwis should not be deducted from the extent of Thanketiya that Vander Poorten had accounted for the working of the entire 13,492 acres. Whatever sum was advanced by him was advanced for the purchase of 13,492 acres. Whatever sums were spent by him in managing the property was for the whole property. Plaintiff has the right to redeem 3,526 acres out of an estate of 13,492 acres and his share would therefore be as set out above.

Regarding the amount put up by Vander Poorten, to purchase Thanketiya, it is admitted that Vander Poorten paid Rs. 275,000 to the Crown out of which the Syndicate put up Rs. 64,500. The Crown refunded 10 Rs. 5,160. Vander Poorten has rendered the account as follows :—From the Rs. 275,000 there is deducted Rs. 21,000 recovered from Simon Alwis, and of this Rs. 7,875 supposed to have been paid to the Chetty ; of this Rs. 1,500 supposed to be costs due and not yet paid to Weerasooriya. Vander Poorten has added brokerage charges on the raising of a loan of Rs. 100,000. Mr. Chelvanayagam submits that this item cannot be allowed. He submits that the substituted defendant cannot legitimately charge Rs. 250 paid to Forbes & Walker for raising the loan of Rs. 100,000 for Vander Poorten. The judgment of the Privy Council (34 N. L. R. at 295) is specific. It only speaks of the amount advanced by him. The 20 Court cannot travel outside the direction of the Privy Council as set out in the decree. The Court cannot take into account the alleged payment of Rs. 3,500 to Balasingham or any fees paid to Weerasooriya for any stamps in respect of the deed. He submits with regard to the stamps fees and other charges in connection with the drawing up of deeds 471 and 472, ordinarily the members of the Syndicate would have had to pay these charges. The lender would in the ordinary course of events have deducted those amounts from the sum that he was lending but if the sum lent was specially required for any particular purpose it may be that as between the lender and the buyers the amount of the stamp fees and 30 other charges may have been treated as a separate debt which Vander Poorten might have recovered from the members of the Syndicate, but these items cannot come into the question of the redemption of the mortgage just now. He says that if the original defendant had when he was sued in this case filed answer admitting that he was nothing more than a mortgagee and claiming all disbursements made by him in that action, the case would have been fought on a different footing and the Privy Council might have directed this Court to take into consideration in accounting the costs of deeds as well. In no event would the Court allow the substituted defendants the costs Rs. 4,500 paid to Mr. Weerasooriya 40 on 28-3-24 one year before deeds 471 and 472 were executed. Nor would the Court allow any stamp fees in connection with the assigning of the decree.

Sgd. S. C. SWAN,
A. D. J.

Interval.

After interval.

Mr. Chelvanayagam continues his address.

Item No. 3: Monies properly expended by him in the management and control of the estate.

He says that in the accounts submitted by the substituted defendants, the substituted plaintiffs, accept all items in connection with felling and sale of timber.

A large number of items fell under "experimental plantations" made by Vander Poorten. These items cannot be debited against the substituted plaintiff. Vander Poorten is a mortgagee in possession, and the law in England is that a mortgagee in possession cannot charge for expenses of improvements that have not been of permanent value to the property. *Strachen and Craik* (?) page 322.

The deeds transferring the property to Vander Poorten gave him absolute power to deal with the property but it nowhere provided either expressly or by implication that for any experimental plantations which he made the Syndicate would be liable, so that we have to fall back on the ordinary law that a mortgagee in possession cannot charge the mortgagor for the value of improvements that have turned out to be useless.

20 He refers me to deed 472 (P 4) by deed 472 full power was given to Mr. Vander Poorten (a) to manage and control the property, (b) to fell and remove and dispose of the timber, (c) to put the said land to such use as he shall think fit in his absolute discretion, (d) to sell the land. He refers me to the fact that the Privy Council has only allowed Vander Poorten to credit only monies properly expended in the management and control of the property and said nothing about monies expended by him in putting the land to such use as he might have thought fit. In the absence of such a direction the Court cannot take such monies into account.

Even assuming that the general law applied, Vander Poorten cannot 30 charge for these expenses because they do not benefit the property.

He refers me to the evidence of Horsfall and Gerlits. He submits that the monies spent by Horsfall for planting rubber and tea and incidental items cannot be charged against the plaintiff. During the time of Gerlits some timber was cut. Those items may be properly charged against the plaintiff but not items for the plantation. Evidence of Gerlits.

Regarding Vander Poorten's charges for his own supervision of the estate Mr. Chelvanayagam points out that a mortgagee in possession or a trustee cannot charge for his own services. Deed 472 provided that in 40 the event of a sale Vander Poorten could take for himself a reasonable sum by way of compensation or profit. The plaintiff came into Court offering to pay a specific sum as compensation or profit.

Regarding this matter the Privy Council decided that the plaintiff is not liable to pay compensation because the property had not been sold by Vander Poorten. It, however, in lieu of compensation or profit, allowed

reasonable interest for which the deed itself makes no provision. Vander Poorten cannot therefore be entitled either by virtue of the deed or by implication of the direction by the Privy Council to charge supervision fees—or under the general law. Vander Poorten looked upon Thanketiya as his own private property and charged supervision fees against Thanketiya account. After this action was filed a large sum is credited to Vander Poorten on account of these supervision charges at so much per month.

On 1-8-1926 the accounts show two items of Rs. 2,100 as visiting fees for 7 visits and Rs. 8,400 direction fees for 28 months from May 24th to August 25th. Vander Poorten can only charge this against the estate if there is any such provision in the deed. There is no such provision. Or he can make plaintiff liable if the general law allows such items. The general law does not.

Again in the supplementary estate working account there is a further amount of Rs. 3,000 for further visits and direction fees Rs. 15,600 for 52 months from September 26th to December 30th.

Interest : Regarding interest Mr. Chelvanayagam states that although the plaintiffs in the plaint agreed to pay interest at 9 per cent. the Court, taking all the circumstances into consideration, will not fix anything more than 6 per cent. as rate of interest. The Privy Council did not fix the rate of interest but left it to the discretion of the Court to decide what would be the reasonable interest. The date of decree was agreed upon as 24-5-1933 by the parties. In certain similar matters the Privy Council has allowed interest at 6 per cent. He refers me to case reported in *Law Reports 51 Indian Appeals 305* and *Strachan vs. Craik 322*.

Regarding rents and profits of Thanketiya he refers me to *Halsbury Vol. 21-199*. The substituted defendants have only accounted for 249 logs plus some timber other than logs. Even if that timber is converted into logs, the aggregate number of logs fall short. 30

With regard to the timber account he concedes there are certain items to which he can make no objection. (Page 6 of the accounts—sale of logs). He does not question the accuracy of the items 1, 2 and 4 ; they are suspicious but he has no evidence to challenge them, 5, 6, 7, 8, 9, 10, 11, 12 and 13 and 14 are not challenged. With regard to item 15 the evidence is that the New Colombo Timber Works supplied some timber to the Maligawa. Nugawala himself supplied some timber to the New Colombo Timber Works. The timber works also got some satinwood from Thanketiya. The New Colombo Timber Works did the work and debited Nugawela with the cost. In that piece of work they had used 12,916 square feet of Thanketiya satinwood and plaintiff is credited with Rs. 12,916. Ultimately as Nugawela did not pay this amount is debited to Thanketiya. He does not complain about the credit although he concedes that the cost of converting the logs into planks should have been deducted from the total credit. What he complains is about the ultimate debit of this Rs. 12,916 on the ground that Nugawela did not pay. There is no evidence

that this amount could not be recovered. The mere fact that it was wiped out as a bad debt does not mean that it was irrecoverable. There may have been other considerations that induced Vander Poorten to wipe off the debt.

No. 12
Addresses
—continued.

Items 16 and 17 are not challenged. Mr. Chelvanayagam says that up to 1-10-31 the timber account seems to be more or less all right. He challenges the two items of 31-8-33 and 31-1-34. These items, he says, were entered after the judgment of the Privy Council and deliberately underestimated. The first of these items shows a sum of Rs. 450 for 10 logs an average of Rs. 45 per log.

Item 18 : J. Vander Poorten has not given evidence regarding this item. The planks supplied to the Maligawa were apparently one inch planks and on that basis the cubical contents would be 1,076 cubic feet. Document SD 107 shows that the 27 logs (item No. 2) came to Rs. 760. 4th item 9 logs. SD 106 gives the cubical contents. The average log was 30 cubic feet. The approximate number of logs converted into planks for the Dalada Maligawa was 33 or 34. The price of an average log was about Rs. 250. There is evidence in the case that the Maligawa planks were sawn at the New Timber Works. The evidence also reveals that Vander Poorten was a partner of the timber works.

Mr. Chelvanayagam refers me to the motion of Mr. Choksy for a summons on Guillain to produce the books of the New Timber Works. Guillain is not summoned and no cause is given why the books are not available. He contends that the Court should infer from the disparity in the logs for which permits have been granted and those accounted for in the statements that a considerable amount of timber must have gone to the New Timber Works which have not been accounted for. The Court is entitled as the substituted defendants have not accounted for this surplus timber, to charge the substituted defendants the highest rate possible.

The permits show that so many trees were felled. Even if those trees were not transported and disposed of, Vander Poorten will be liable to account to the plaintiff unless it can be shown that the logs were not sold for reasons beyond his control. If Vander Poorten in felling the timber rendered the land of less value, then whether he sold the timber or not he must account to the plaintiff for the timber felled.

Further hearing tomorrow.

Sgd. S. C. SWAN,
A. D. J.

8th February, 1944.

Mr. Chelvanayagam continues his address :

With regard to the rights and liabilities of a mortgagee in possession he cites further *White and Tudor Leading Cases in Equity Vol. 2, 9th edition page 50*. On the question of the right to claim on plantations he cites *Skepphard vs. James reported in 21 Chancery page 469 at 476*.

He refers me to Gerlits' evidence.

Regarding the timber cut the plaintiff has led sufficient evidence to prove that at least 698 logs were cut. The books of account show that 402 logs were brought down to Colombo. (Sayakkara's evidence.) Clearly even accepting Sayakkara's evidence, there is a deficit of 296 logs not accounted for. Mr. Chelvanayagam says that the average price for those logs should be based on the undisputed figures with regard to the earlier shipments, that it would not be fair to take into consideration the item of timber supplied to the Maligawa because that is for planks, nor the item of logs alleged to have been sold by Mr. Joe Vander Poorten for Rs. 550. *Stoney on Equity Jurisprudence Chapter 8, p. 192.*

Regarding felling and transport charges the work was done chiefly on contracts. The contractors were paid Rs. 3 per cubic foot except David who got Rs. 3.50. The best sale price of a cubic foot according to the defendant's own books—the Court could find out what would be the best sale price according to the defendant's own books, and decide at which rate Court should give the plaintiff credit.

Out of the 698 logs for which permits were issued 682 were satin, 4 palu, 4 mandora, 7 kumbuk and 2 halmilla. Mr. Chelvanayagam undertakes to supply the Court with the cubical contents of the 4 palu, 4 mandora 20 7 kumbuk and 2 halmilla logs.

As regards the quality of the timber of Thanketiya there is on the one hand the evidence of Mr. de Silva who said that he examined one lot and that it did not come up to the average standard of Crown timber which appears to be fairly high and on the other the evidence of Mr. Chelliah who said it was excellent timber. He refers me to Chelliah's evidence.

He submits that the price shown in the Crown sales are by no means above the average and he points out to SD 136 which shows the average price for June, 1936, to be much higher for Thanketiya timber than for 30 Crown timber sold about that time.

Regarding the machinery, he submits that the cost could not be debited to the Thanketiya account—in particular against the plaintiff or the other members of the Syndicate. The contract gave Vander Poorten the right to fell and sell timber—not to make a business of sawing timber and selling the planks. He says that if the saw mills had been bought on Thanketiya account and the Syndicate should be debited with the cost, they should also gain the profit earned by the saw mills. As the accounting party has not attempted to show any item of profit earned by the saw mills, the Court should not debit the item of cost. Moreover even if the 40 machinery was originally intended for Thanketiya the account shows that when it came here it was taken over to the New Timber Works. He refers me to the evidence of Sayakkara. No machinery such as aerial tramways, mammoties, etc. supplied to Thanketiya can be brought

under the category of tools for the exploitation of Thanketiya ; they were used solely for the purpose of experimental plantations which came to nothing. Sayakkara's evidence.

No. 12
Addresses
—continued.

Interval.

Sgd. S. C. SWAN,
A. D. J.

After lunch.

Mr. Chelvanayagam continues his address :

Regarding the alleged bad debts Mr. Chelvanayagam states that the books do not show that these have been wiped out as irrecoverable debts. In fact they are not entered against the Thanketiya account. He refers me to page 7 of the accounts. With regard to the item Rs. 16,020 on the sale of 50 logs he states the corresponding item is given on page 6 under the same date March 12, 1929. This represents a sale to J. E. David. There is no reason at all why the amount should not have been recovered from David. There was no action filed against David. The evidence shows that David was a very well-to-do man. He points to Mr. Chelliah's evidence and the evidence of Sayakkara. For the same reasons he objects to the items dated 3-7-31 and 1-12-27.

With regard to the logs supplied to the Dalada Maligawa, the evidence is that they were supplied by the New Colombo Timber Works. Sayakkara said that planks were entrusted to Nugawela, as trustee of the temple. No action was taken against Nugawela, Schubert or Markandan. There is absolutely no excuse for treating these debts as irrecoverable and these items cannot be debited against the plaintiff.

With regard to Markandan's account there is an explanatory note " C " on page 2 of the accounts—the Schedule is on page 3. He submits with regard to Markandan that plaintiff could only be debited with Rs. 9,663 which was the amount due to Markandan for felling and transporting timber ; that if Vander Poorten advanced Markandan anything over and above the said amount he must bear the loss himself. He refers me to Sayakkara's evidence.

These are Mr. Chelvanayagam's general submissions.

He now takes the accounts submitted by defendant in detail. He has nothing further to add with regard to page 5 to what he has already stated.

With regard to the item Rs. 7,875 alleged to have been paid to Somasunderam Chetty, he points out that at the time the motion SD 2 was submitted Somasunderam Chetty was dead and one A. L. Saminathan Chetty appears to have signed as the administrator of Somasunderam Chetty's estate. Somasunderam Chetty was merely the agent of two Chetty firms. Mr. Weerasooriya's recollection was that there were two orders of payment. In point of fact there was only one order of payment in favour of Vander Poorten.

The items in page 6 have been gone through in detail. With regard to page 6 item dated 31-8-33, sale of 10 logs he refers me to document SD 117. The evidence offered by this document is incomplete. The

No. 12
Addresses
—continued.

figures in this document are not illuminating. One could not say whether the amount Rs. 450 was a deposit against the purchase price or the full value. It is most unlikely that it was the full value as the cubic contents of these logs would indicate that the price should have been much higher.

Regarding the particulars on page 7 he states the number of logs for which the accounts are shown on this page is 303. From the evidence, item No. 1 was in respect of 135 logs, and altogether, with items 6, 7, 9, 10 and 12 on page 7 total 303. On SD 63 we get 9 logs ; SD 84 90 logs, making an aggregate of 402. He concedes if he is credited with the price of 402 logs he must pay the cost of felling and transporting. 10 Regarding the charges paid to Aron Appuhamy it would appear from the item dated 10-12-30 and 14 page 902. which gives the cubic contents, that the rate paid to Aron Appuhamy was Rs. 3 per cubic foot.

Turning to page 8 he submits that a note of explanation is necessary. The working account starts really on page 9. In page 8 credits are allowed for certain items which eventually did not reach Thanketiya or came back from Thanketiya.

He asks the Court to reject all the items on pages 9 to 15. Out of the expenses shown in these pages a sum of Rs. 19,000 odd was spent by Horsfall on plantation. On page 10 we find Sivasubramaniam taking the place of Horsfall ; thereafter Thambiah. With regard to all these items he submits that he does not deny that money was sent to Thanketiya and that it was properly accounted for in the monthly returns, but he submits that none of these payments are chargeable against the plaintiff. All these items are in respect of the plantation which came to nothing.

Regarding the items on page 12, in addition to those already dealt with referring to the plantation, he points out that visiting fees and directing fees are not chargeable for two reasons : (1) that the mortgagee in possession had no right to make any charge for his own services ; (2) that these services, if any, were in connection with the plantation not with the exploitation of timber.

Pages 13 and 14 of the accounts refer to Gerlits. What Gerlits did is a matter of evidence and the amount spent on Gerlits or by Gerlits cannot be recovered. None of the items on page 15 can be charged against the plaintiff.

On the question of costs it has already been agreed that the costs of appeal to the Privy Council due to the plaintiff which were taxed at £495/4/3 will be converted into local currency at 1/6 to the rupee, Mr. Chelvanayagam states that works out at Rs. 6,604.17. Costs taxed in District Court are Rs. 3,401.72 and Supreme Court costs are Rs. 873.50—totalling 40 Rs. 10,879.39.

Further addresses 17th and 18th February, 1944.

Sgd. S. C. SWAN,
A. D. J.

17th February, 1944.

No. 12
Addresses
—continued.

Appearances as before.

Mr. Choksy addresses me.

With regard to the plaintiff's share in Thanketiya, he says it should be 3,586/12,492. Plaintiff's counsel seems to have overlooked the provisions of certain deeds in favour of Vander Poorten. He refers me to deeds 471 and 472 which expressly exclude the 1,000 acres allotted to Alwis. What was excluded from the corpus of Thanketiya was a defined extent of Thanketiya on the south-western side. There is also the definite
10 evidence of Mr. Chelliah that Simon de Alwis' 1,000 acres were to be separated off from the rest of Thanketiya. Vander Poorten had no right to cut down any trees in the portion allotted to Simon de Alwis. Even if he did, the plaintiff cannot claim any share of those trees. The evidence is that the portion which Vander Poorten improved and from which he cut trees was outside the 1,000 acres allotted to Simon de Alwis.

He says that in view of the position taken up by the defendants that the correct fraction should be 3,586/12,492, it stands to reason that all the transactions with Simon de Alwis should go out of the accounting of this case. Therefore the credit of Rs. 21,000 shown as item 3 on the
20 right hand side of page 5 of the accounts should be deleted. There is an allied item on the debit side of Rs. 32.50 against date 23-1-25 on the same page which should also be deleted.

With regard to the debit item of Rs. 7,875 shown against date 23-2-29 the whole of that item must be taken into account and debited against the plaintiff alone, because the plaintiff alone received it when he had no right to receive it. With regard to that particular item Mr. Choksy submits that there is ample proof that the amount was taken by the plaintiff's agent. He refers me to document SD 2 which is the motion in Simon de Alwis' case D. C. 15811 ; ledger X 4 page 195, and journal CX 23 folio 489.
30 The journal gives the last three figures of the cheque, the Bank on which it was drawn as well as the date ; but unfortunately the cheque counterfoil has not been traced. Folio 489 shows that several cheques were drawn on the Mercantile Bank between 28th February and 3rd and 4th March and at the bottom there is an entry showing a credit total sum of Rs. 65,256.36 in favour of the Mercantile Bank. Page 489 shows that the Mercantile Bank was credited with a sum of Rs. 65,256 which is the sum total of these cheques inclusive of the cheque for Rs. 7,875. On page 595 of the ledger X 4 is the Mercantile Bank account.

(Mr. Chelvanayagam objects to any reference to page 595 of X 4
40 because that has not been referred to in the evidence.)

Regarding the amount put up by Vander Poorten to purchase the land from the Crown, the substituted plaintiffs concede Rs. 275,000 was deposited, out of which the Syndicate contributed Rs. 64,500 and the Crown refunded Rs 5,160 making a nett debit against the Syndicate of Rs. 205,340.

The question is whether the substituted defendants are entitled to debit the items for stamps, plan, brokerage and the amount paid to Mr Balasingham Rs 3,500 as well as the amounts paid to Mr Weerasooriya Rs 4,612 and 4,500. With regard to brokerage, there is the evidence of Mr Chelliah that the Syndicate agreed that Vander Poorten should raise a loan of a lakh through Forbes & Walker. He refers me to the Privy Council judgment on the point. Their Lordships said, in ascertaining the amount due, no regard should be had to the provisions of deed 472 as to compensation or profits, but that the Court should allow reasonable interest on monies advanced or expended. The Privy Council directed the Court *inter alia* in the accounting with regard to that was due to the respondents to take into account the principal monies advanced to provide the deposit. The substituted plaintiffs contended that under that direction the Court can only take into consideration the sum of Rs 275,000. If that was the intention of the Privy Council nothing would have been easier than for the Privy Council to say so because the figures were available. Clearly taking into account the sum advanced by Vander Poorten to provide the deposit, there should have been included the brokerage paid by Vander Poorten for the Rs 100,000 obtained from Forbes & Walker. The Court should also allow the deceased to take credit for sums expended by him to secure himself for the amount he was going to deposit and therefore the Syndicate should be debited with whatever money was reasonably expended in order to provide the necessary security. Deed No 448 was an assignment of the decree in favour of Vander Poorten. That was executed on 29-3-25; that was in fact a day after the Rs 275,000 was deposited; but Mr Choksy maintains that it still should be taken into consideration, because money was sought from Vander Poorten at the very last stage and there was no time to draw up the necessary documents to secure Vander Poorten. There is the evidence of Mr Weerasooriya who says that Vander Poorten before advancing the money instructed Mr Weerasooriya to take the necessary steps to see that Vander Poorten was fully secured. Thereafter further steps were taken to secure Vander Poorten, and all monies expended on that behalf can correctly be said to have been expended under the heading monies advanced to provide the deposit under the decree.

With regard to the item of Rs 4,500 against date March 28, although the account says as paid for stamps, the book shows that it was not specifically paid for stamps. He refers to Sayakkara's evidence. Out of this amount a sum of Rs. 480 was expended on stamps for the assignment of the decree. The rest of the money was to be utilised by Mr. Weerasooriya for his fees in connection with providing Vander Poorten with adequate security.

The further sum of Rs. 4,612 against date 25-3-25 went mostly in stamps. Stamps on deeds 471 and 472 came to Rs. 4,411. The fact that the Syndicate recognised that they had to pay the stamps and fees of Mr. Weerasooriya in connection with this transaction is borne out by the evidence of Mr. Weerasooriya that the Syndicate promised to make him

further payments and that he fully realised they would be paid but for the fact that things so turned out they were not in a position to pay any further fees. No. 12
Addresses
—continued.

If Vander Poorten had before making a deposit in the Badulla case obtained all the necessary documents to secure himself, there can be no doubt that the monies expended in securing himself could reasonably have been included in item B (2) of the directions given by the Privy Council. The mere fact that the securities were obtained after the event does not in any way alter the situation.

10 (Mr. Chelvanayagam brings it to my notice that the Crown grant was actually obtained even after deed No. 472). If the Privy Council held that the effect of that document was to transfer the title absolutely to Vander Poorten, then of course Vander Poorten would have had to pay all the costs of the transfer. But immediately their Lordships held that it was nothing more than a mortgage, it stands to reason that all monies spent by the deceased to secure himself should come in as part of the expenses to provide the deposit under the decree. Upon that construction of the direction of the Privy Council the Court should allow the items just referred to.

20 He concedes that the debit item of Rs. 1,500 on page 5 against the date 17-1-27 should go out.

Expenses of Management and Control : Mr. Choksy states that the Privy Council allowed the respondent credit for monies properly expended in the management and control. These words were used because their Lordships had in their minds the conditions and terms of the deeds 471 and 472. From these two deeds their Lordships drew the inference that the transaction is substantially a mortgage, but they did not for a moment suggest that the terms of these deeds should be disregarded when taking an accounting. Document 472 gave the deceased the fullest and most
30 absolute right as though he was the owner with full power and authority to manage and control the same, fell and dispose of timber and to put the land to such use as he should think fit in his absolute discretion. The Privy Council did not direct the Court in taking an accounting of the monies properly expended to apply the English law of mortgage. So that any monies properly expended by the deceased upon the property within the rights given to him by deed 472 should be deemed to be properly expended. The members of the Syndicate were fully aware of what Vander Poorten was doing and did not object.

He submits that the Privy Council had in contemplation other produce
40 than timber, because direction B (3) specifically mentions an accounting of the income from rents and profits proceeds of sale of timber and other products. The correspondence shows that the accounts submitted are very reasonable. It is not suggested that money was lavishly or extravagantly spent. In fact the correspondence shows that the superintendents were clamouring for bigger wages and that the deceased was keeping down expenses to a minimum.

As regards Supervision Charges and Visiting Fees, Mr. Choksy submits that they should not consider the English laws on Trust and Mortgage, but whether it could be said whether these sums were properly expended in the management and control of the estate. He says that Vander Poorten in his own lifetime debited Thanketiya with visiting fees and refers me to two items at page 12 of D 1 against date 1-8-26. The significance of these entries is that the deceased must have realised immediately this action was filed that if ultimately the case was decided against him he should receive something for the monies expended by him in visiting the land as well as directing fees for having used his staff, stationery, books 10 of account, his own office and his own time and energy in directing the business. If Vander Poorten hadn't his own staff available it would have been necessary to have a staff for Thanketiya.

Mr. Choksy emphasises the fact that their Lordships directed the Court in ascertaining the amount due not to have regard to the provisions of deed 472 "as to compensation or profits". He submits that this necessarily implies that their Lordships did not desire the Court not to look into the other clauses of deed 472.

Mr. Choksy states that there is no substance in the argument adduced by counsel for the plaintiff that under the direction to take an accounting 20 of the monies spent in the management and control of the property the Court could not consider working expenses. He says working expenses would naturally come in under monies properly expended in the management and control.

Visiting fees come in all to Rs. 5,100. Directing fees come to Rs. 24,000.

With regard to Interest, Mr. Choksy states that 9 % should be allowed ; that is the legal rate of interest. He refers me to section 192 of the Civil Procedure Code section 4 of the Money Lending Ordinance and Chapter 66 of the Legislative Enactments, English Law section 5. 30

Luncheon interval.

Sgd. S. C. SWAN,
A. D. J.

17th February, 1944.

Mr. Choksy continues his address :

Machinery : Page 15 of D 1. Mr. Choksy refers me to ledger X 7 pages 330, 406.

The New Timber Works started in 1928 or 1929. Cross-examination of Sayakkara.

There can be no doubt that the machinery was intended for Than-40 ketiya. Evidence of Wijesinghe in cross-examination. Chelliah's evidence.

He concedes that from the defendant's books of account it would appear that this machinery was transferred to the New Colombo Timber Works on 31-12-1927. He says less 10 per cent. depreciation is the pencil

entry made by their clerk Menon. Mr. Choksy concedes that according to the books of account the Thanketiya account appears to have been transferred to the New Colombo Timber Works Account.

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Addresses
—continued.

Further hearing tomorrow.

Sgd. S. C. SWAN,
A. D. J.

18-2-44.

18th February, 1944.

Mr. Choksy continues his address :

10 He states that regarding the timber sales account witness Mr. J. A. de Silva has described the procedure *re* permits ; the mere issue of a permit does not prove transport. Permit A 13 is for 125 logs ; that only means that permission was given to remove 125 logs ; it does not mean that 125 logs were actually removed. If any logs are not transported under a permit, it is quite possible that they came under the next permit.

A 15 shows logs bearing two numbers ; that indicates that they have been twice inspected by the Forest Ranger before permits were granted. According to the permits produced only 464 logs were transportable. He refers me to A 16 which is for 196 logs. The permit is for transport from
20 Thanketiya to Kahawatta. The evidence does not show that these logs left for Colombo. The fact that the permit was issued to Kahawatta does not mean that they came even to Kahawatta. On the contrary there is the evidence of Mr. Gerlits coupled with documents A 9 and A 10. A 9 and A 10 were issued to Gerlits in respect of 90 logs. Gerlits' evidence is that the 90 logs which he transported on A 10 were very old logs which had been felled by Markandan some years before.

Mr. Choksy submits that the 90 logs which he transported on A 10 are part of the 196 logs for which A 16 and A 17 had been issued, but only up to Kahawatta. A 9 proves that permits A 16 and A 17 were not
30 utilised even for transporting the 196 logs to Kahawatta but that 90 of them were left at Kahawatta at the 96th milepost. 653 is the total of the satinwood logs on the permits produced by the plaintiff from A 9 to A 30. In addition 7 logs are covered by permits produced by defendant, namely SD 152 for 4 logs, SD 155 for 3 logs. That would make 660 logs. This total is arrived at after eliminating from permit A 15 18 logs in respect of which there is no description whatsoever as what the logs were—see evidence of Mr. J. A. de Silva. A 20 shows that the permit was issued in respect of only 22 satinwood logs and not 26. This leaves 638. A 24 does not deal with a single satinwood log at all. On A 24 there are two
40 palu logs which should be deducted. This leaves 636. From that should be deducted 196 logs on A 16 and A 17.

Mr. Choksy resumes the figures in respect of satinwood logs only :

A 9 and A 10	90
A 13	125
A 14	56

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—continued.

On A 15 there are 21 so called satinwood logs of which only 3 proved to be satinwood :

A 19	...	...	20
A 21	...	...	50
A 22, 23 and 24	...	...	10
A 25 and 26	...	...	22
A 27 and 28	...	...	13
A 29 and A 30	...	...	13

This gives 457 logs. Add to this 4 on SD 152 and 3 on SD 153— gives 464. 10

Defendant's books of account show 402 logs in respect of which the books actually show expenses incurred for felling and transporting.

(Mr. Chelvanayagam says defendant's books of account show 402— see evidence.)

At the worst the defendant should account for 62 logs which appear to have been transported to Colombo. It is likely that the 62 logs could be accounted for by the fact that some logs were included in two or more permits.

Document A 32 shows that certain logs (at least 5) bore double numbers.) 20

I ask Mr. Choksy whether he can point to any other permit than A 32 showing double numbers. He answers that he is not equal to it because the documents are typed certified copies the files of which are not here. He states that Mr. Silva admitted in the box that many of the originals are missing and not available. He submits that the probability is that the difference between 462 and 402 may be accounted for by duplication.

He submits that the man who fell would make his full charge for felling whether or not they were transported to Colombo. The evidence shows that they took large sums of money in advance and from those advances they deducted the full amount due for felling at so much per 30 cubic foot even before the logs were re-transported. He submits that the Court should make some allowance in these circumstances.

(Mr. Chelvanayagam points out that according to the books 402 logs did not reach Colombo. It is only the charge for 402 logs that is shown in the books.)

Mr. Choksy submits that the Court should presume that only 402 logs were felled because the books show the charge for 402 logs only, and the defendant should not be held accountable for anything more than 402 logs.

He submits that if the Court holds the defendants accountable for anything more 402 logs the Court will also debit the Syndicate with the 40 cost of felling and transporting the excess logs at Rs. 3.50 per cubic foot. According to the books 240 logs of satinwood have been sold—as logs. (It is agreed that the books of account have 249 satinwood logs. The defendants have to explain the difference between 402 and 249 logs.)

The books show that the New Colombo Timber Works supplied the Maligawa with 15,223 square feet of sawn timber. The books also show that of this the Maligawa itself supplied 2,307 square feet of sawn timber of 557 cubic feet of unsawn blocks. The books of account which will bear out these figures is SD 134 an extract of which book is filed marked SD 136. The correct ledger reference is X 9 page 163. Also take SD 134 page 313 (P 15).

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—continued.

The timber that came from Thanketiya therefore was sawn into planks of the total square feet area of 12,916. The question is what cubical content of logs would have produced this square feet area.

SD 133 gives the dimensions of the sawn timber despatched to Mr. Nugawela for the Maligawa. The total comes to 6,271 pieces of different dimensions. It gives the dimensions of the various sets of blocks and their square feet area. The total cubical content works out at 2544.4 cubic feet. The calculation presented earlier on the record is on the assumption that the whole 12,916 square feet area came from one-inch planks.

(Mr. Chelvanayagam concedes that he made the computation on that basis.)

20 On that basis the cubical content was stated to be 1,073 cubic feet. That is not correct ; the actual mathematical computation shows that the cubical content was 2,544.4 cubic feet. To get 2,544.4 cubic feet of sawn timber a considerably larger cubical content of logs would be required, making allowances for sawing, planing down of sides and rejection of the curved portion. The books show that 557 cubic feet of unsawn timber supplied by the Maligawa produced 2,307 sq. feet of sawn timber. Applying that ratio the cubical contents of logs required to produce 2,544.4 cubic feet of sawn timber would be 3,180.4 cubic feet of logs. The average usable cubical contents of a log when converting log into plank
30 would not exceed 20 cubic feet. Mr. Choksy submits that even 20 cubic feet per log is a very generous computation in plaintiff's favour.

On an alternative basis, taking the average cubical content of an unsawn log and eliminating 1/3 for wastage and for sawing, the usable quantity of a log is found to be 20 cubic feet.

If the defendant is called upon to account for not merely the 402 logs appearing in the books as having been felled in Thanketiya but for the 464 as might appear from the permits, there would still be 60 logs to account for. Assuming that the defendant has to account for 464 logs of satinwood the books show 249 sales, and the Maligawa timber would
40 account for 156—which means that the defendant has accounted for 405 logs, leaving 59 to be accounted for.

Mr. Choksy refers to page 6 D 1. That shows 10 logs were sold as late as 1933 to Mr. Aponso on page 63. Document SD 117 would account for 10 logs leaving a balance of 49. Mr. Choksy concedes that he has not

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—continued.

proved the last item of sale of timber on page 6 of D 1. The relevant documents are not forthcoming. He suggests that probably accounts for the balance logs.

If the Court finds that the defendants have not accounted for all the logs, the only thing to be decided would be at what rate is the accounting party to account.

The majority of the logs were less than 6 feet in girth. In A 10 not one over 6 feet in girth out of 90 logs. In A 13 out of 125 logs only 14 were above 6 feet. A 14—out of 56 logs only 12 over 6 feet or 6 feet. A 15—of the three only one is over 6 feet; the other two are 4.2 and 4.5. A 16—only 20 are 6 feet and over; 176 are under. A 18—four over 6 feet; 29 under 6 feet. A 19 most over 6 feet. A 20—five over 6 feet; 17 under. A 21—25 over 6 feet; 25 under. A 26—only 4 are 6 feet and over out of 22. A 28 out of a total of 13 only 3 are over 6 feet. A 30—out of 13, 6 are over 6 feet and 7 under.

As regards Values and Qualities

SD 104 of March, 1926, shows that they were old stocks. With regard to prices, Mr. Choksy submits that the Court will completely reject A 31; that cannot possibly be a basis of any value. Evidence as to price of satinwood. Document SD 111 of November, 1927. Document SD 118 of May, 1931, shows that the price was as low as Rs. 5 per cubic foot in May, 1931. Evidence show the average price may have been as low as Rs. 5 or Rs. 6 a cubic foot for plain satinwood. Mr. Choksy concedes that in arriving at the average price per log the Court should not take into account the two sales of 1933 and 1934. Eliminating the last two items there are 249 logs which were sold for Rs. 57,874. That is on the basis of the sale proceeds. Mr. Choksy explains that page 6 of D 1 gives the total of sale proceeds. He works it out at Rs. 242 average per log. The average, he says, can also be worked out on a different basis, viz., the maximum and minimum price per cubic foot. On the documents it varies between Rs. 17 and 5; the average would be Rs. 11 per cubic foot. If you take the average to be 20 cubic feet per log each log would be Rs. 220.

(Mr. Chelvanayagam points out that even the auction sale document SD 103 shows that the average cubical content of a log was just under 30.)

At this stage I intimate to Mr. Choksy that I do not quite follow his line of reasoning with regard to the 196 logs for which Markandan obtained a permit. I tell him that my point of view is that the permit for 196 logs shows that 196 logs were felled. If ultimately Gerlits transported 90 logs from outside Thanketiya to Colombo, it shows that 106 logs are still to be accounted for.

40

Mr. Choksy now says that if that is so, Gerlits got a further permit for 7 logs SD 152—SD 153. Each permit was for logs lying in the forest. See permit.

SD 63a. He says according to Gerlits' evidence those were the logs felled by Markandan's man. He submits 67 logs were also covered by Markandan's permit for 196. No. 12
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—continued.

Mr. Choksy points out that even if the Court holds that he is accountable for any specific quantity of logs at any specific price, the price would not be Rs. 242 but much less because the felling charges must be deducted.

With regard to any logs not specifically accounted for, he submits it would be reasonable to presume that they were lying in the forest, because Gerlits' evidence is that he selected certain logs for transport; probably the other logs were not worth transporting; and in the circumstances it would be fair to fix the average price of these logs at Rs. 242.

Bad Debts

J. E. David—Rs. 2,162. When a man does business there are bound to be irrecoverable debts. The accounts prove that out of Rs. 16,000 paid as felling charges to David he did not account for Rs. 2,162.

Maligawa Timber—Rs. 12,916. The evidence is that Nugawela was not worth powder and shot. Evidence and his personal account SD 138. Rs. 102,125 is still due to Vander Poorten on his personal account. Is it likely that Vander Poorten would have written that off if there was any likelihood of recovering it from Nugawela.

Rs. 2,015 due from Schubert. SD 115 shows that he paid £74/5/3. The evidence is that Schubert faded off the scene. That is probably why the amount could not be recovered.

Rs. 8,325—Markandan. The deceased had advanced to Markandan Rs. 17,964—details on page 3 of D 1 and ledger X 7 page 157. Up to November, 1937 he has accounted for Rs. 9,663. There is also evidence that he died leaving lakhs unpaid to Mr. Vander Poorten on personal transactions. There was considerable litigation between him and Mr. Vander Poorten.

30 With regard to Mr. Chelvanayagam's argument that Vander Poorten had no business to advance monies to these contractors and that he should bear the loss of any monies advanced over and above the works done, Mr. Choksy says in those circumstances the contractors would never have undertaken the work at all. He stresses the fact that Markandan was a member of the Syndicate.

Interval.

(After lunch.)

Sgd. S. C. SWAN,
A. D. J.

18th February, 1944.

40 Mr. Choksy continues his address :

With regard to the Rs. 21,000 recovered from Simon de Alwis which Mr. Chelvanayagam submitted yesterday should be brought into account on the credit side, he states that this should not be so because whatever

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—continued.

the acreage was in question and against whatever expected acreage from the Crown the advance of Rs. 275,000 was made, they are concerned with deeds 471 and 472, and as the Privy Council has treated these two as security, the amount has to be ascertained by reference to these two documents only. Deed 471 is a transfer for the full sum of Rs. 275,000 for an extent of 13,492 acres less 1,000. So that they intend to convey the 12,492 acres as security for the full advance of Rs. 275,000. Therefore he says that the Rs. 275,000 debit must remain as Rs. 275,000 and Rs. 21,000 must come out of accounts.

Mr. Choksy submits with regard to the visits paid by Mr. Vander 10
Poorten that the following documents will be of assistance :—

SD 23 accounts of November, 1925.

SD 46 letter of Gerlits dated 4-10-26.

SD 19 letter dated 20-10-25.

SD 20 letter dated 10-11-25.

SD 29 document from Wijesinghe dated 13-1-26.

He says that during the course of the evidence certain debits had been omitted in the accounts submitted to Court, marked D 1. The Syndicate has to be debited with these extra items. The items omitted are as follows :—

20

SD 23 shows that the debit side of the account has to be increased by Rs. 60 (Cash received from Vander Poorten, three sums of Rs. 20 each).

SD 25 and the account annexed the rate show that the debit has to be increased by a further Rs. 150 (two items of Rs. 100 and Rs. 50 marked with circle).

SD 41 pay list of May to July, 1926—the debit side has to be increased by another Rs. 200.

SD 43 shows a further sum of Rs. 150 cash from proprietor that has not come into D 1. That also has to be increased on the debit side.

30

Mr. Chelvanayagam Replies

With regard to the conversion of 12,916 square feet of sawn timber into logs, he states that from SD 133 the number of square feet of sawn timber works out at Rs. 15,223. That represents 12,916 square feet sawn from Thanketiya timber and the balance 2,307 from Maligawa timber. He refers me to page 313 of P 15. He submits that all these planks are given as one inch planks. That shows all the 15,223 square feet of planks are planks of one inch thickness. Below they have given dimensions of 40 46 pieces. These 46 pieces are not referred to in the accounts and there is no connection between these 46 pieces and the 15,223 square feet of sawn timber. These pieces are more than one inch thick. But they cannot be taken into account in converting 15,223 square feet into cubic

feet. If you take these 46 pieces into account the area would considerably be more than 15,223. Mr. Chelvanayagam points to the fact that somebody appears to have calculated the cubical contents on the reverse of document SD 133 because 12,916 is divided by 12. He says the cubical contents of 12,916 is 1,076. If the Court accepts the average log to be 20 cubic feet, it would be 54 logs.

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On the basis of 3,118.4 cubic feet being the contents of the logs from which 12,916 square feet of one inch planking could have been obtained and assuming each log in its crude state to be 30 cubic feet, we get 104 logs.

10 Mr. Chelvanayagam cites *Encyclopaedia of Forms and Precedents* Vol. 8 page 563. He refers me to document A 17. He submits that there is no evidence to prove that any of the 90 logs transported by Gerlits are caught up in the permit for these 196 logs.

Mr. Chelvanayagam moves to mark his copies of SD 152 and SD 153 as A 33 and A 34.

Mr Choksy wishes me to note that there are no documents bearing Nos. SD 124 to SD 132 and that the document next to SD 123 has been by a mistake marked SD 133—

Documents on 23-2-44

20 Judgment on 8-3-44.

It is agreed that the Court will merely go into the submissions of counsel and the accounts and allow or disallow certain items. Thereafter it may become necessary for either party to submit computations or calculations on the directions of Court. In the circumstances parties agree that they will postpone their appeal until the Court arrives at a final calculation and decides who is to pay whom what sum of money. Parties further agree that no objection will be taken by either against the other against the appeal being preferred against the final computation by Court and not upon the judgment which I intend writing and delivering on the 30 8th.

Sgd. S. C. SWAN,
A. D. J.

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Judgment of the District Court.

JUDGMENT

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Originally there were seven plaintiffs. One by one all but the 3rd and 5th plaintiffs, who were really one and the same person in two capacities gradually dropped out of the case having sold or assigned their rights to the original first defendant.

40 The contesting plaintiff died and his heirs have been substituted in his place. The original first defendant against whom alone relief was claimed, the others merely being added as necessary parties, also died and

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his heirs too have been substituted. The time taken in these substitutions has considerably delayed this Court in carrying out the directions of the Privy Council.

When the matter came up for enquiry it was agreed to designate the heirs of the contesting plaintiff as the contesting substituted plaintiffs and the heirs of the original first defendant as the contesting substituted defendants. For the sake of brevity I shall designate the substituted parties simply as plaintiffs and defendants. I do not think any confusion is likely to arise thereby.

Plaintiffs' Interests in Thanketiya

10

The first point to decide as directed by the Privy Council is the share to which the plaintiffs are entitled in the subject-matter of this action. It is a question of simple arithmetic and one would have expected the parties to be in agreement as to the correct fraction representing the plaintiffs' share. But the parties are at variance and the matter has to be decided by Court.

The Crown had agreed to convey a certain extent of forest to the Syndicate. When the land came to be surveyed it was found that there were only 13,492 acres. It is common ground that the plaintiffs' share in acres amounts to 3,586. Counsel for the defendants submits that the 20 fraction representing the plaintiffs' share should be $3,586/13,492$. Counsel for the plaintiffs however maintains that the correct fraction is $3,586/12,492$. One would have imagined that the plaintiffs would have gladly accepted the larger fraction represented by the smaller denominator. Apparently Thanketiya has not turned out the gold mine it was expected to be and the plaintiffs are endeavouring to pay as little as possible to exercise their equity of redemption.

Although the land conveyed by Crown to the Syndicate was 13,492 acres the Syndicate did not transfer that extent to the original first defendant, nor did deed 472 deal with 13,492 acres. A defined extent of 30 1,000 acres on the south-western side was set apart for one Simon de Alwis. He was a member of the Syndicate and one of the grantees under the Crown grant. But Simon de Alwis refused to enter into any negotiations with the original first defendant. Consequently he had to be left out of consideration when deeds 471 and 472 were executed. In the result the interests of the original first defendant and of the Syndicate in Thanketiya were confined to 12,492 acres, that is, after excluding the 1,000 acres which were set apart for Simon de Alwis. In the circumstances there can be no doubt whatsoever that the plaintiffs interests in the subject-matter of this action would be $3,586/12,492$. So far as the original first defendant 40 and the parties to this action were concerned, those 1,000 acres had to be left entirely out of consideration. The original first defendant had no right to cut any trees from those 1,000 acres or to exploit that extent of land in any way. What was conveyed to him was only 12,492 acres. It

is out of this extent that he had the right to fell trees. It is this extent which he had the authority to develop and it is out of this extent that the plaintiffs are entitled to recover the 3,586 acres which they claim.

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Initial Cost of Thanketiya

The next point to decide is the money or moneys advanced by the original first defendant "to provide the deposit under the decree of March 28, 1923."

Admittedly a sum of Rs. 275,000 was paid to the Crown by the original first defendant. Out of this it is common ground that the Syndi-
10 cate put up Rs. 64,500. It is also common ground that the Crown refunded a sum of Rs. 5,160 on account of a shortfall in the acreage. In the account rendered by the defendants we find these three sums duly accounted for. There is also a credit of Rs. 21,000 recovered from Simon de Alwis in respect of the 1,000 acres which had been set apart for him.

Simon de Alwis had not contributed anything towards the amount paid by the original first defendant to the Crown. He was however benefited to the extent of 1,000 acres by the Crown grant. The Syndicate in conjunction with the original first defendant thereupon sued him for the money he should have contributed towards the amount paid to the Crown
20 and Rs. 21,000 was thus recovered.

The defendants have put on the debit side against this item of Rs. 21000 a sum of Rs. 7,875 said to have been paid by the original first defendant to the original 3rd plaintiff or his agent. Advocate Chelvanayagam appearing for the plaintiffs says that these two sums should be left out of the account. Advocate Choksy maintains that the recovery of Rs. 21,000 should not be brought into the account but that the sum of Rs. 7,875 should be debited solely against the plaintiffs. That position is not reconcilable with the statement filed by the defendants. There can be no doubt that the Rs. 21,000 recovered from Mr. Alwis has been correctly
30 brought into the accounts.

As regards the sum of Rs. 7,875 debited I would say that if in point of fact the original 3rd plaintiff or his agent had drawn Rs. 7,875 out of the Rs. 21 000 recovered from Simon de Alwis he should be debited with Rs. 7,875 because clearly he received a larger portion out of the amount recovered from Simon de Alwis than he was entitled to. Advocate Chelvanayagam contends however that there is no evidence that the sum of Rs. 7,875 was actually paid to the original 3rd plaintiff or his agent. Document SD 2 is the motion filed in the case. That motion is signed by the agent of the 3rd plaintiff. By that motion the original first defendant
40 agreed to pay the agent of the original 3rd plaintiff a sum of Rs. 7,875 out of the amount deposited in Court. Giving evidence on this point Mr. Weerasooriya without reference to the record stated that two orders of payment were issued, one for Rs. 7,875 in favour of the agent of the original 3rd plaintiff and another order of payment for the balance in

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favour of the original first defendant. But that is not correct. Mr. Weerasooriya was obviously mistaken because the record shows that there was only one order of payment for Rs. 21,000.

The next point to consider is whether after drawing the Rs. 21,000 deposited in the case the original first defendant paid the agent of the 3rd plaintiff Rs. 7,875 which he had agreed to pay. The defendants have not been able to produce the actual cheque by which payment was made nor any receipt granted by the agent of the 3rd plaintiff; but the books of account produced prove that the payment was duly made. It is entered on page 195 of ledger X 4 and borne out by the journal folio 489 of CX 23. 10 The entry in the journal is interesting: It gives details of the cheque. As is usual only the last three figures are noted. The date and the bank on which the cheque was drawn are found there. It is not surprising that the actual cheque counterfoil could not be traced, and it is a matter of common knowledge that the bank does not preserve original cheques for such a length of time. If the defendant applied to the bank for a copy of the original first defendants' account, all that the bank would have furnished would have been a statement showing that on a particular day a particular cheque bearing a particular number was debited to the original first defendant's account; it would not ordinarily give the name 20 of the payee, so that had summons been issued on the bank the defendants would have been in no better position to prove actual payment to the original 3rd plaintiff or his agent than is shown in their own books. The journal folio also shows that several cheques were drawn on the Mercantile Bank between the 28th February and 4th March making a total of Rs. 65,256.36. Below there is a cross entry to show that the account of the Mercantile Bank was credited with this sum which includes the cheque for Rs. 7,875. On page 595 of the same ledger X 4 we find the account of the Mercantile Bank and there too similar entries appear.

On the evidence I would hold that Rs. 7,875 was received by the 30 agent of the original 3rd plaintiff and that this amount should be debited against the plaintiffs in the taking of accounts.

There is an allied item on the debit side of Rs. 32.50 paid as fees to Mr. Arthur Fernando in connection with Simon de Alwis' case. I think this amount has rightly been debited against the plaintiffs.

There is another item of Rs. 1,500 on the debit side—fees said to be due to Mr. Weerasooriya in connection with the same case. These fees have not been paid and I fail to see how they can be debited against the plaintiffs. Mr. Choksy very properly agreed that this item should be deleted from the account. 40

We have now to consider whether the defendants are entitled to debit the following items:—

- (1) Rs. 250 paid as brokerage by the original first defendant to Messrs. Forbes & Walker to raise a loan of Rs. 100,000.
- (2) Rs. 9 paid to the Crown for a plan;

- (3) Rs. 3,500 paid to Mr. Balasingham to come to some adjustment with the Bandarás ;
- (4) Two sums of Rs. 4,500 and Rs. 4,612 paid to Mr. Weerasooriya in connection with stamp fees notarial charges, fees and other disbursements in connection with the entire transaction.

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Mr. Choksy maintains that all these items are allowable and have properly been debited against the plaintiffs' account. Mr. Chelvanayagam maintains that the Privy Council's direction was that this Court should take an account of " what was due to the respondent for principal moneys
10 *advanced to provide the deposit* under the decree of March 28, 1933 ". He maintains that the Court cannot go outside that direction : that the language is plain and simple ; that what the original 1st defendant provided was Rs. 275,000 out of which should be deducted Rs. 64,500 put up by the Syndicate and Rs. 5,160 refunded by the Crown.

Mr. Choksy's contention is that the Privy Council found that deeds 471 and 472 gave the original first defendant nothing more than the rights of a mortgagee under the English law and that the Court should liberally construe what the Privy Council meant when it used the phrase " moneys
20 *advanced to provide the deposit* ". He submits that the original first defendant being in the position of a mortgagee could rightly charge all items of expenditure incurred in securing himself ; that therefore the items of Rs. 4,500 and Rs. 4,612 paid to Mr. Weerasooriya should be brought into account. He says that if the Privy Council had intended that the Court should only take into account the sum of Rs. 275,000 less Rs. 64,500 plus Rs. 5,160 it could have said so in so many words because all the figures were available at the time.

Having regard to the language used by the Privy Council, viz., moneys advanced to provide the deposit, I think one must allow the sum of Rs. 250 which the original 1st defendant had to pay Messrs. Forbes & Walker. It
30 was a necessary item of expenditure in finding the money which the original first defendant has to pay to the Crown on behalf of the Syndicate. That item will therefore stand.

As regards the sum of Rs. 9 paid by the original first defendant for a plan, the amount is negligible and can be left out of consideration.

We now come to the item of Rs. 3,500 paid to Mr. Balasingham for settling the dispute with the Bandarás. From the evidence of Mr. Chelliah whom I see no reason to disbelieve, I gather that this sum was paid with the approval of the Syndicate. It seems to have been a necessary item of expense in obtaining the Crown grant in favour of the original first
40 defendant or the Syndicate as speedily as possible. I think it reasonable to allow this debit.

Next there are the two sums of Rs. 4,500 and Rs. 4,612 paid by the original first defendant to Mr. Weerasooriya partly as fees and partly for stamps in connection with the assignment of the decree and the execution of deeds 471 and 472. According to Mr. Weerasooriya the actual disbursements on account of stamps came to Rs. 4,891. Considering the

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involved nature of the work and the amount of time and energy spent by Mr. Weerasooriya, I do not think the balance amount received by him and appropriated as fees is by any means excessive. In fact I agree with Mr. Weerasooriya when he says he has not been sufficiently remunerated. However the point to decide is whether these items can rightly be taken into account in ascertaining the moneys advanced by the original defendant for and on behalf of the Syndicate.

I do not think that undue emphasis should be laid on the mere words used in the directions given to this Court. One has to look at the judgment of the Privy Council to ascertain what was the intention of their Lordships 10 in directing an enquiry. I would say that it was to find out the amount which the plaintiffs should pay to redeem the property.

It was expressly decided that deeds 471 and 472 created a security for moneys advanced and that in certain respects the original first defendant was in the position of a trustee. If instead of deeds 471 and 472 there had been a mortgage, all the moneys expended by the original first defendant on account of the Syndicate as well as the cost of the mortgage would have constituted the consideration. Advocate Chelvanayagam concedes that ordinarily a lender would deduct from the amount lent the stamp fees and other charges incurred in the execution of the bond, but he 20 submits that a lender may sometimes treat the amount so expended as a separate debt and in the circumstances the sums paid to Mr. Weerasooriya should not be brought into the accounting.

From the judgment of the Privy Council it is clear that the original first defendant was in the position of a mortgagee. It therefore seems reasonable that if the plaintiffs are to be permitted to redeem the property, they should make good to the defendants not only the amount which the original first defendant had actually paid to the Crown but also those additional expenses which were incurred by the original first defendant in executing documents necessary to secure himself. 30

I do not think that there is any substance in the contention of the plaintiffs' counsel that these items should be disallowed merely because they were incurred after the deposit was made. The deposit was made at the eleventh hour. There was no time for drawing up documents to safeguard the interests of the original first defendant. He had however instructed his Proctor to see that he was properly protected—a fact upon which the Privy Council has laid emphasis. As regards the assignment of the decree their Lordships were of the opinion that the only purpose of that document was to give the original first defendant a temporary security for the money he had advanced. The real security was subsequently 40 furnished by deed 471 and the interests of the Syndicate safeguarded by deed 472. I think the charges for all these three documents have been properly debited.

Working Expenses

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The direction of their Lordships was that the Court should take an account of “ moneys properly expended by the original first defendant in the management and control of the property ”. Under this heading the defendants seek to charge *inter alia*—

- (a) Expenses incurred by the original first defendant in opening up and planting the land ;
- (b) Visiting and Direction Fees ;
- (c) Cost of certain machinery imported in order to erect a saw mill at Thanketiya but which never found its way there.

10

(a) *Opening up and Planting* : Under the Timber Sales Account the defendants have shown the cost of felling and transporting logs from Thanketiya. There is no dispute as to the correctness of these charges. The felling and transport was entrusted to contractors who made a charge at a fixed rate per cubic foot. In the working expenses account we also find certain items of expense incurred by Gerlits, one of the superintendents for transporting some timber which had been felled by Markandan. There is no dispute regarding these items as to either the fixed rate charged by the contractors or the special expenses incurred by Gerlits.

20

The defendants have in addition to the charges for felling and transport of timber shown on the debit side items of expenditure incurred by the original first defendant for opening up and planting the land. Advocate Chelvanayagam maintains that in as much as the experimental plantations which the original first defendant had tried out came to nothing and did not in any way improve the land, the plaintiffs cannot be charged with those items. He submits that the original first defendant was in the position of a mortgagee under the English Law and the law in England is that a mortgagee cannot charge for expenses of improvements that have not been of permanent value to the property. He contends that although deed 472 gave the original first defendant absolute power to deal with the property it nowhere provided either expressly or by implication that the Syndicate would be liable for any experimental plantations that the original first defendant may have decided to make. Advocate Choksy on the other hand says that English Law is not applicable ; that one has to look at deed 472 to ascertain what were the rights and liabilities of the parties ; that inasmuch as deed 472 gave the original first defendant an absolute discretion, the Syndicate would be liable to pay for the experimental plantations even though they did not ultimately prove of any benefit.

30

By deed 471 the Syndicate had purported to convey the property absolutely to the original first defendant. Deed 472 was entered into, as is expressly stated in one of the clauses, in order to declare the interest of the Syndicate in the property. It provided that “ the party of the first part shall hold and stand possessed of the said lands as absolute owner and with full power and authority to manage and control the same,

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to fell and remove and dispose of the timber therein and to put the said lands to such use as he shall think fit in his absolute discretion". It also gave the original first defendant the right to sell the property provided that if the price offered was less than Rs. 100 per acre he had to obtain the approval of the Syndicate before concluding the sale. The indenture also provided that in the event of a sale the original first defendant would have the right to repay himself all moneys advanced by him to the Crown and moneys "*expended on the management, control and working of the said lands*". There was a further provision that the original first defendant should be entitled to a reasonable sum as compensation or profits for 10 himself.

The Privy Council has expressly disallowed any compensation to the original first defendant under this provision for the simple reason that he did not sell the land. It has however directed that the Court should allow reasonable interest on the moneys advanced.

Advocate Chelvanayagam says that when the Privy Council directed the Court to take an account of moneys properly expended in the management and control of the property, it intended to exclude any expenses for the "working of the said lands" as provided in the indenture. I do not think there was any such intention. Moneys properly expended in 20 the management and control of the property would naturally include moneys expended in the working of the land. Apparently their Lordships thought that the words "and working" were a redundancy and so omitted them in giving express directions as to the taking of the account.

The next point to consider is whether the rights and liabilities of the parties in this case should be decided by English Law or upon the covenants to be found in deed 572. I am inclined to think that the parties are bound by their covenants and the plaintiffs will have to accept on the debit side all expenses properly incurred by the original first defendant in an attempt to improve the land although ultimately the land itself derived 30 no benefit from such expenditure. It is not suggested that the original first defendant acted unwisely or extravagantly in making experimental plantations. Perhaps if this case had not been instituted the original first defendant would have persevered in the venture and success would have crowned his efforts. In the circumstances I would allow all the items of expenses regarding the exploitation of Thanketiya in experimental planting, including fees paid to the various superintendents and conductors to stand. If there is any dispute regarding any particular item, the matter will be dealt with by me when accounts in terms of my order are submitted. I make this reservation in view of the fact that a few items may have been 40 inadvertently omitted or improperly inserted.

(b) *Visiting and Direction Fees* : Advocate Chelvanayagam's contention is that the items for visiting and direction fees should be deleted from the accounts. He submits that under English Law a mortgagee in possession or a trustee cannot charge for his own services. As I said before, the rights and liabilities of the parties would be governed not by English

Law but by the express covenants in deed 472. If visiting and direction fees can rightly be included under the heading " money properly expended in the management and control of the property ", I think they should be allowed.

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Visiting fees in all come to Rs. 5,100 for seventeen visits at Rs. 300 per visit. Direction fees come to Rs. 21,000 at the rate of Rs. 300 a month for 70 months, *i.e.* from May, 1924, to December, 1930, in which month the conductor's services are said to have been terminated.

I shall first deal with the Visiting Fees. In the account submitted
10 there are two debit items for these fees. The first is on page 12 of the accounts against date August 1st, 1926 : " To Visiting Fees, seven visits at Rs. 200—Rs. 2,100."

The second is in the Supplementary Account on page 15 : " To Visiting Fees, ten visits at Rs. 300 each—Rs. 3,000 "

The first point to consider is whether it was necessary for the original first defendant to visit Thanketiya and whether expenses incurred by him in that behalf can be said to have been properly expended in the management and control of the property. It is usual for the owner of a land either to visit the land himself or to have a visiting agent. The original
20 first defendant was a planter of considerable experience and very probably he preferred to do his own visiting. I think he should at least be allowed credit for actual out-of-pocket expenses incurred by him in visiting the land so as to see that it was properly worked. I think the sum of Rs. 150 per visit would be quite sufficient to pay for out-of-pocket expenses. I do not think the original first defendant was entitled to charge anything over and above his out-of-pocket expenses. It is conceivable that he could have employed a visiting agent close by who might have charged an inclusive fee of Rs. 150 for each visit.

The next point to consider is the number of visits paid by the original
30 first defendant to the land. The evidence is not at all satisfactory. The item on page 12 against date 1st August, 1926, was entered in the account books shortly after the institution of this action. Advocate Choksy submits that the debit entry on that date is significant. The deceased must have realised immediately this action was instituted that if he was not the absolute owner of the property and only a trustee he should receive something by way of recompense for the time, energy and money expended by him in visiting the land. That may be so, but if the original first defendant thereafter paid any visits I am perfectly certain that on each occasion he would have caused a debit entry to be made in the books.
40 The item of Rs. 3,000 in the supplementary account is not found in the books. It was entered in the account after the death of the original first defendant on an arbitrary estimate of visits that he may or may not have made. In the circumstances this latter item must be deleted altogether. Instead of a debit of Rs. 2,100 on page 12 there will be substituted Rs. 1,050

As regards the direction fees we have two items, one on page 12 against date 1st August, 1926, and the other in the supplementary account

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on page 15. Advocate Choksy submits that the original first defendant was entitled to Direction Fees in addition to Visiting Fees, the Direction Fees being due for the use of his staff, stationery, books of account and office and his own time and energy in directing the business. I do not see any need for such direction. There was a residing superintendent who was quite competent to keep the accounts and direct the business. Accounts were submitted monthly to the head office in Galagedera and if those accounts found their way into the general ledgers and journals it was because the business of the original first defendant was so conducted. All accounts relating to Thanketiya could have been kept and satisfactorily kept, by the superintendents themselves. I entirely disallow any charges for direction. The latter item of Rs. 15,600 in the supplementary account, on page 15 is open to the same criticism as the debit item for visiting fees in the same account, viz., that it was entered long afterwards and probably was an after thought.

(c) *Machinery* : In the supplementary account there is an item of Rs. 29,438.93 being the value of tools purchased for the express purpose of exploiting the timber resources in the estate. From the evidence there can be no doubt that this machinery was intended for Thanketiya and would probably have been installed in Thanketiya but for the institution of this action. However, according to the accounts, this machinery was transferred to the New Colombo Timber Works which was another venture of the deceased first defendant in conjunction with the son-in-law Guillain. In the defendants' books of account this machinery was transferred to the New Colombo Timber Works on 31-12-1927. There is a pencil entry which might induce one to believe that it was given over to the Timber Works with a 10 % discount for depreciation. That apparently is a mistake because the full value of the machinery without any deduction for depreciation or otherwise has been credited to the Thanketiya account and debited to the account of the New Colombo Timber Works. I cannot see how the defendants can include this item in the account now being taken. The machinery may have been imported to develop the timber in Thanketiya but immediately it was transferred to the New Colombo Timber Works it ceased to be the property of the Syndicate. The original first defendant in the exercise of the absolute discretion with which he was vested by deed 472 had the right to sell it or dispose of it as he thought best and if he transferred it to some other business of his, crediting the Thanketiya account with its full value there is an end of the matter. As this debit item of Rs. 29,438.93 has to be deleted from the accounts it necessarily follows that the amount realised by the sale of this machinery cannot be taken into consideration.

Interest

The Privy Council further directed that the Court should allow reasonable interest upon moneys advanced or expended by the original first defendant from the respective dates of such advance or expenditure to the date of decree. The date of the decree has been agreed upon, viz.,

24-5-1933, but parties are not in agreement as regards what would be a reasonable rate of interest. The defendants have in their accounts calculated interest at 9 %. Advocate Chelvanayagam submits that 9 % is too high and suggests 6 % instead. The legal rate of interest in Ceylon is 9 % and under the Money Lending Ordinance 9 % would not be deemed to be an excessive rate of interest however vast the sum involved may be. In fixing a reasonable rate of interest I think I should have regard to another consideration, viz. what was the prevailing rate of interest during the period 1926 to 1934. There is no evidence before me to suggest that during that period 9 % would have been considered too high. There is yet another factor which induces me to allow 9 % in this case. When the original plaintiffs came to Court seeking to redeem their shares in the property they were prepared to pay not only 9 % interest but even compensation to the original first defendant as provided in deed 472. The Privy Council has disallowed compensation and I think the contesting substituted plaintiffs ought to consider themselves lucky to have to pay only legal interest especially as the original plaintiffs themselves were prepared to pay that rate of interest when they instituted this action.

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Rents and Profits

20 The only profit derived from Thanketiya was from the sale of timber. The forest was said to contain chiefly satinwood trees, but apparently other trees were also felled. No separate account has been kept giving the exact number of trees that were felled. Mr. Chelvanayagam for the plaintiffs submits that from the permits issued by the Forest Department for the transport of timber, it would appear that 698 logs were removed from Thanketiya. He maintains that of these 680 were satinwood logs 4 palu, 4 mandora, 7 kumbuk and 3 halmilla. No evidence has been led regarding the price of the other timber than satinwood. I am therefore leaving those logs out of the account.

30 According to Mr. Choksy the permits show only 653 satinwood logs. He concedes that to those should be added 7 logs covered by documents SD 152 and SD 153. He arrives at this conclusion by eliminating from permit A 15 18 logs of which there is no description. He further submits that A 20 is for only 29 satinwood logs and not 26. He also points out that A 24 does not deal with satinwood logs at all. Out of the total of 653 Mr. Choksy wants to deduct 196 logs on permits A 16 and A 17 reducing the number to 457.

I do not think the permits can be taken as the true criterion of the exact number of logs that were removed from Thanketiya. Mr. J. A. de Silva, Assistant Conservator of Forests, has in his evidence spoken to the procedure regarding permits. It is clear from his evidence that the issue of a permit does not necessarily mean that all or any of the logs on that permit were removed. There is generally a time limit given and if the permit is not availed of in that time it lapses and a fresh permit has to be obtained. It was not at all improbable that when a new permit

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was applied for some logs which had already been passed under a previous permit were included in the subsequent permit. Document A 15 shows logs bearing two numbers. That clearly indicates that they had been twice inspected by the Forest Ranger and twice numbered for permits. If the originals of all the permits passed by the Forest Ranger were available it might be possible to calculate exactly how many logs were included in more than one permit. There can be no doubt that Gerlits obtained a permit to transport logs which had been felled by Markandan. Gerlits sent in all 99 logs. Very probably these logs were included in the permit Markandan obtained for 196 logs covered by A 16 and A 17. I think it¹⁰ would be most unsafe to add up the total number of logs covered by the permits produced in order to ascertain exactly how many logs were removed from Thanketiya.

From the evidence I find that Markandan had sent down 135 logs, David 102 and Aron Appuhamy 66. To these should be added 99 sent by Gerlits. This makes a total of 402 logs. I would take that to be the correct number of logs actually removed from Thanketiya and received in Colombo. I would also presume that they were all satinwood logs. It is impossible to say whether any others were surreptitiously removed. That may have happened, but in the absence of any definite evidence on the²⁰ point I think one would have to take the number of logs transported to Colombo to be 402.

The books account for (1) 249 logs (see page 6 of the accounts); (2) a quantity of sawn planks supplied to the Dalada Maligawa; and (3) one lot of timber sold by Mr. J. Vander Poorten.

The quantity of planks supplied to the Dalada Maligawa was 12,916 square feet. This would work out to 1,076 cubic feet, the planks being one inch in thickness. The average cubical contents of a log would be about 30 feet. Making an allowance for wastage, one might put down 20 cubic feet as the quantity of sawn timber derivable from each log.³⁰ So that about 53 logs must have been utilised to produce 12,916 square feet of one inch planks.

A question was raised by Mr. Choksy regarding the correctness of the computation of 12,916 square feet as the quantity of timber supplied to the Dalada Maligawa. It is said that details of the timber so supplied are to be found in document SD 133 and from that document it would appear that the quantity supplied was considerably more than 12,916 square feet. But in SD 133 we have in addition to planks of one inch thickness certain beams or wall plates which I think must be left out of reckoning. The other timber as calculated on the face of the document⁴⁰ would total 12,916 square feet. An independent calculation may perhaps disclose that the exact figure is slightly more or less, but I think I should adopt the measurements given in the document and taken over into the books of account. In any event the difference would be negligible.

Regarding the lot of timber sold by Mr. A. J. Vander Poorten (see entry on page 6 against date January 31, 1934,) the number of logs is not given. According to Sayakkara there were about 100 logs but I

cannot place any reliance on his estimate. Had Mr. Joe Vander Poorten been called he could have assisted the Court considerably by stating the exact number of logs sold by him. SD 117 shows that 10 logs were sold for Rs. 500 with an allowance of Rs. 50 for brokerage. The amount recovered by Mr. Joe Vander Poorten was Rs. 550 and I find it difficult to believe that there were anything more than 11 logs in that lot. I would thus add to the number of logs actually accounted for 53 logs on account of the planks supplied to the Dalada Maligawa and 11 logs on account of the sale of timber by Mr. J. Vander Poorten. This would give a total of 10 315 logs. The defendants therefore have to account for 89 more logs. This is only a rough estimate but in the absence of definite evidence it is the most I can do.

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We now come to the average price of a log. On page 6 there are set out details of the sale of logs. In finding out the average one must necessarily exclude the last two items. The 10 logs sold by the original first defendant (see SD 117) were sold apparently at Rs. 2 per cubic foot, which was an absurdly low price. The actual cost of felling and transporting a cubic foot itself came to Rs. 3. So that it was impossible for me to take that sale into calculation when computing an average. I must 20 also leave out of consideration the last item, viz. the sale of one lot of timber by Mr. J. Vander Poorten. On the other sales, the average price per log would work out to be about Rs. 240. This too is only a rough estimate and in the absence of better data is the most that I can do. From this sum should be deducted Rs. 90 as the average cost of felling and transport leaving a nett value of Rs. 150 per log. I would therefore allow a credit of Rs. 13,350 for logs not accounted for.

COSTS

There is no dispute as to the costs due to the plaintiffs. It was agreed that the costs of appeal to the Privy Council which were taxed at £495/4/3 30 should be converted into local currency at 1/6*d.* to the rupee. This works out at Rs. 6,604.17. The District Court costs have been taxed at Rs. 3,401.72 and the Supreme Court costs at Rs. 873.50 making a total of Rs. 10,879.39 due to the plaintiffs.

BAD DEBTS

The defendants have sought to put down on the debit side as irrecoverable debts 4 items, viz. Rs. 9,663 alleged to be due from Markandan; Rs. 12,916 alleged to be due from Nugawela on account of timber supplied to the Dalada Maligawa; Rs. 2,152.45 due from J. E. David and Rs. 2,105.90 due from one Schubert.

40 There is no evidence that the original first defendant took all the necessary steps to recover these debts from the various parties. He certainly did not file action against them. There is no evidence at all to satisfy me that these debts were actually irrecoverable. One must not

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forget that the original first defendant was in the position of a trustee. He should have left no stone unturned in attempting to recover these amounts from the various parties for the benefit of those on whose behalf he held the property. The evidence discloses that the original first defendant had personal dealings with Nugawela and Markandan. It may be that for certain reasons he did not wish to sue Nugawela and Markandan but that is no excuse for treating those debts as irrecoverable. As regards Schubert and David there is no evidence at all that the moneys due from them could not have been recovered if suitable action had been taken. With reference to the alleged debt of Nugawela, there is yet another 10 reason why it cannot be taken into consideration in the present accounting. Logs had been supplied from Thanketiya to the New Colombo Timber Works. The New Colombo Timber Works had sawn those logs into planks and supplied the sawn planks to the Dalada Maligawa. So that strictly speaking Nugawela had no transaction with Thanketiya. If the amount due from Nugawela could not be recovered, the New Colombo Timber Works should bear the loss and not Thanketiya. I would delete all these items shown as bad debts.

Before concluding I should like to point out that because the New Colombo Timber Works had sawn planks from Thanketiya logs for the 20 Dalada Maligawa, the credit of Rs. 12,916 to Thanketiya should be reduced by Rs. 1,291.60 being the actual charges for converting the logs into planks.

Let an account be submitted by the defendants' proctor in terms of these directions on or before 5th April, 1944. The account so submitted will then be referred to the proctor for plaintiffs for scrutiny and if the parties do not agree or if any further debits or credits have to be made with regard to the working expenses account, I shall fix the matter for 30 further inquiry before finally deciding the amount payable by the plaintiffs to the defendants in order to obtain a reconveyance of their shares in the property.

I think success has been divided and I therefore direct that costs also should be divided.

Call case 5-4-1944.

Sgd. S. C. SWAN,
A. D. J.
8th March, 1944.

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Judgment delivered in open Court in the presence of—

Mr. K. T. Chittampalam, for plaintiffs.
Mr. D. E. Weerasooriya, for defendants.

Sgd. S. C. SWAN,
A. D. J.

Substituted Plaintiff's Petition of Appeal to the Supreme Court.

IN THE DISTRICT COURT OF COLOMBO

No. 20662/L

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of
Sea Street, Colombo, substituted in place of 3rd and 5th
Plaintiffs *Substituted Plaintiff.*

vs.

- 1. J. VANDER POORTEN,
- 102. B. VANDER POORTEN,
- 3. C. BEMALMANS, executors of the Last Will and Testa-
ment of the late A. J. Vander Poorten of Galagedera.....*Substituted
Defendant.*

Between

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of
Sea Street, Colombo, substituted in place of 3rd and 5th
Plaintiffs..... *Substituted Plaintiff-Appellant.*

And

- 1. J. VANDER POORTEN,
- 202. B. VANDER POORTEN,
- 3. C. BEMALMANS, executors of the Last Will and Testament
of the late A. J. Vander Poorten of Galagedera...*Substituted Defendants
Respondents.*

To

THE HONOURABLE THE CHIEF JUSTICE AND THE OTHER JUDGES
OF THE HONOURABLE THE SUPREME COURT OF THE ISLAND
OF CEYLON.

This 22nd day of March, 1944.

The Petition of Appeal of the Appellant abovenamed appearing by
30 K. T. Chittampalam his Proctor, states as follows :—

1. In this case the Privy Council on 15th December, 1932 entered
judgment declaring the original 3rd and 5th plaintiffs entitled to redeem
upon certain terms set out in paragraph 3 below the shares of
the persons whom they represented in the property conveyed by
Deed No. 471.

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2. The Privy Council further made direction for the taking of the following inquiry and accounts :—

(a) An inquiry as to the amount of the shares in the property in question of the persons whom the appellant represented.

(b) An account of what is due to the respondent for principal moneys advanced to provide the deposit under the decree of March 28th, 1923, and for moneys properly expended by him in the management and control of the property, together with interest at such rate as the Court shall deem reasonable upon the moneys advanced or expended from the respective dates of such advance or expenditure to the date of decree. 10

(c) An account of rents and profits (including proceeds of sale of timber and other produce) of the property received by the respondent or by any other person or persons by the order or for the use of the respondent or which without the wilful default of the respondent might have been so received, with interest at such rate as aforesaid upon such rents and profits from the respective dates of receipt to the date of decree.

(d) An account of the costs payable to the appellant by the respondent under their Lordships' direction as to payment of costs hereinafter contained and remaining unpaid.

3. Their Lordships further directed that upon the payment by the 20 original 3rd and 5th plaintiffs to the original 1st defendant of the proportionate part of the balance found due on the said accounting corresponding with the shares certified under enquiry 2 (a) above to be the shares of the property of the persons whom the said plaintiffs represented the original 1st defendant should reconvey to them the shares in the property of such person.

4. Your Lordships' Court thereafter made order directing the District Court to hold the enquiry and to take the account set out in paragraph 2 above.

5. The respondents to this appeal were substituted in place of the 30 1st defendant and the appellant in place of the 3rd and 5th plaintiffs.

6. The respondents filed an account under the following heads :—
(a) Thanketiya Purchase Account, (b) Thanketiya Working Account, (c) Thanketiya Timber Sales Account and calculated the interest payable by or to them in respect of the various amounts at nine per cent.

7. The appellant objected to the correctness of the said accounts and denied respondents' right to include in the said accounts various items. The appellants also contended that nine per cent. was excessive.

8. After the enquiry the learned Judge made order on 10th March, 1944, directing— 40

(a) The inclusion of most of the items excepting few.

(b) That the respondent has to account to the appellant for 402 satin-wood logs only.

(c) That the appellants were entitled to credit in the sum of Rs. 13,350 which represented the value of logs not accounted for.

(d) That the rate of interest should be nine per cent.

9. Being dissatisfied with the said order and judgment the appellant begs to appeal therefrom to Your Lordships' Court on the following among other grounds that may be urged by Counsel at the hearing of this appeal.

(a) The share of money payable by the appellant is 3,586/13,492 and not 3,586/12,492 out of the moneys spent by the original defendant.

10 (b) In the purchase account the learned Judge should have disallowed all the items except the sum of Rs. 275,000 paid to the Crown and the sums contributed by the Syndicate towards that payment and amount refunded by the Crown. None of the other items were rightly chargeable to the appellant or the other members of the Syndicate.

(c) There is no proof that Rs. 7,875 was paid to A. L. S. Saminathan Chettiar.

20 (d) The respondents were not entitled to be credited with any items in the working expenses account which were not incurred towards felling and transporting the trees and realising the timber. All the moneys spent on experimental plantations should have been disallowed. They have been of no benefit to the land that the Privy Council has ordered to be redeemed.

(e) In no event should any portion of the visiting fees have been allowed.

(f) In respect of the value of timber cut on the land, the learned Judge should have ordered the respondents to be liable for the value of at least 698 logs, *i.e.* the number of logs for which permits had been issued.

(g) In fixing the value of the timber the learned Judge should have fixed on a value based on the corresponding Government prices at these times.

30 (h) The respondents were an accounting party and as they have failed to show a proper account for all trees felled, they should be charged with the highest price obtainable and for the largest number of logs disclosed by the evidence.

(i) The rate of interest should not have been fixed higher than 6 per cent.

(j) The learned Judge should have given the appellant the costs of the enquiry.

Wherefore the appellant prays :

40 (a) That the order of the learned District Judge dated 10th March, 1944, be varied as below.

No. 14
Substituted
Plaintiff's
Petition of
Appeal to
the Supreme
Court
22-3-44
—continued.

(b) An order be made deleting from the accounts filed the following items :—

- (i.) All items on the purchase account excepting the item of Rs. 275,000 on the debit side and Rs. 65,000 and Rs. 5,163 on the credit side.
- (ii.) All items on the working account except those incurred in felling and transporting those trees which were sold and converted into money.

(c) The respondents be directed to account to the appellants for the balance logs unaccounted for at the maximum price prevailing on the date 10 on which the logs could have been brought to Colombo.

(d) And order that interest be charged at 6 per cent.

(e) Grant the appellant his costs in both Courts.

Sgd. K. T. CHITTAMPALAM,
Proctor for Appellant.

No. 15.

Judgment of the Supreme Court

S. C. No. 34—O.

D. C. (Interlocutory) Colombo 20662.

Present : SOERTSZ, S.P.J. and CANNON, J.

Argued on : 20th and 21st February, 1946.

Counsel : N. NADARAJAH, K.C., with S. J. V. CHELVANAYAGAM 20 and P. NAVARATNARAJAH, for Appellant.

H. V. PERERA, K.C., with N. K. CHOKSY and GANDEVIA, for Respondents.

Delivered on : 22nd August, 1946.

SOERTSZ, A.C.J.

At the hearing of this appeal, the matters that appeared to us to require consideration were the question of Rents and Profits, particularly the profits derived from the sale of timber, the question of what the working expenses ought to be held to be, and the question of interest. For the purpose of considering the matter of the sale of timber, a good 30 many documents appeared to require examination and, for that reason, we reserved judgment. We have now examined these documents and the oral evidence relating to these sales. They are very confusing and we are satisfied that a fairer rough estimate—it was a rough estimate that the trial Judge made—would be, in all the circumstances, to allow a credit of Rs. 20,000 for logs not accounted for instead of the sum of Rs. 13,350 allowed by the trial Judge. The respondent, Joe Vander Poorten's absence from the witness-box appears to have been studied and deliberate and deprived the Court of material it would, otherwise, have had for a better

No. 15
Judgment
of the
Supreme
Court
22-8-46

estimate of the position in regard to these sales of timber. In regard to the question of working expenses, after consideration of the very careful judgment of the trial Judge, we are satisfied with the directions he has given. In regard to interest, there is no doubt that having regard to the amount involved, nine per centum per annum is a high rate, but that was a matter within the discretion of the trial Judge and it would be wrong for us to interfere with his order for which he gives cogent reasons. We are far from being able to say that he has exercised his discretion wrongly. In regard to the point taken that in connection with the expenses of working, controlling and managing these lands, the respondents should account on the footing that the deceased 1st defendant was a mortgagee, we agree with the trial Judge that that doctrine has no place in this case as there are special covenants governing the question.

No. 15
Judgment
of the
Supreme
Court
22-8-46
—continued.

In the result, the appellant succeeds only to the extent of some six thousand rupees and, in dismissing his appeal subject to that variation, we direct that the appellant do pay four-fifths of the costs of the appeal.

I should wish to express my regret that this judgment has been delayed by other public duties I had to undertake in pursuance of a Commission issued by His Excellency the Governor.

20

Sgd. F. J. SOERTSZ,
Acting Chief Justice.

Sgd. G. H. F. CANNON,
Puisne Justice.

No. 16.

Decree of the Supreme Court.

S. C. No. 34-O/1946 (Inty.).

GEORGE THE SIXTH, BY THE GRACE OF GOD OF GREAT BRITAIN,
IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, KING,
DEFENDER OF THE FAITH, EMPEROR OF INDIA.

30 IN THE SUPREME COURT OF THE ISLAND OF CEYLON.

VALIAPPA CHETTIAR, son of Sockalingam Chettiar of Sea
Street, Colombo, substituted in place of 3rd and 5th
Plaintiffs..... *Substituted Plaintiff-Appellant.....*

Against

1. J. VANDER POORTEN,
2. B. VANDER POORTEN,
3. C. BEMALMANS executors of the Last Will and Testament
of the late A. J. Vander Poorten of Galagedera...*Substituted Defendants*
Respondents.

40 Action No. 20662/L.

District Court of Colombq.

No. 16
Decree
of the
Supreme
Court
22-8-46

No. 16
Decree
of the
Supreme
Court
22-8-46
—continued.

This cause coming on for hearing and determination on the 20th and 21st February and 22nd day of August, 1946, and on this day, upon an appeal preferred by the substituted plaintiff before the Hon. Mr. F. J. Soertsz, K.C., Acting Chief Justice and the Hon. Mr. G. H. F. Cannon, Puisne Justice, of this Court, in the presence of Counsel for the appellant and respondents.

It is considered and adjudged that the order entered in this action by the District Court of Colombo and dated the 10th day of March, 1944, be and the same is hereby varied by allowing credit of Rs. 20,000 for logs not accounted for instead of the sum of Rs. 13,350. Subject to this variation the appeal is dismissed.

And it is further ordered and decreed that the appellant do pay to the respondents four-fifths of their taxed costs of this appeal.

Witness the Hon. Mr. Francis Joseph Soertsz, K.C., Acting Chief Justice, at Colombo, the 22nd day of August, in the year of our Lord One thousand Nine hundred and Forty-six, and of our Reign the Tenth.

Sgd. N. NAVARATNAM,
Deputy Registrar, S. C.

No. 17.

Application for Final Leave to Appeal to the Privy Council. 20

IN THE DISTRICT COURT OF COLOMBO.

1. CHARLES BATUWANTUDAWE of Colombo,
2. C. MURUGESU of Colombo,
3. AVANNA MOONA NAVANNA SOMASUNDERAM
CHETTIAR (deceased),
4. K. V. MARCANDAN of Batticaloa,
5. ANA SEENA ANA NAVANNA SOMASUNDERAM
CHETTIAR (deceased),
6. M. A. ARULANANDAN
7. A. L. SAMINATHAN CHETTIAR of Colombo, adminis- 30
trator of the estate of the 3rd and 5th plaintiffs (deceased)
substituted in place of 3rd and 5th plaintiffs.....*Plaintiffs.*

No. 20662 S. C. No. 34-O. *vs.*

A. J. VANDER POORTEN of Galagedera.....*Defendant.*

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of
Colombo, substituted in place of the 3rd and 5th plaintiffs...*Substituted
Plaintiff.*

No. 17
Application
for Final
Leave to
Appeal to
the Privy
Council
25-9-46

vs.

1. J. VANDER POORTEN,
2. B. VANDER POORTEN,
3. G. BEMELMANS, executors of the Last Will and Testament of the late A. J. Vander Poorten of Galagedera, Kandy, substituted in place of the defendant.....*Substituted Defendants*

No. 17
Application
for Final
Leave to
Appeal to
the Privy
Council
25-9-46
—continued.

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of Sea Street, substituted in place of the 3rd and 5th plaintiffs....*Substituted Plaintiff-Appellant.*

10

vs.

1. J. VANDER POORTEN,
2. B. VANDER POORTEN,
3. G. BEMELMANS, executors of the Last Will and Testament of the late A. J. Vander Poorten of Galagedera, Kandy....*Substituted Defendants-Respondents.*

To

THE HONOURABLE THE CHIEF JUSTICE AND THE OTHER JUDGES OF THE SUPREME COURT OF THE ISLAND OF CEYLON.

On this 25th day of September, 1946.

20 The Petition of the Appellant abovenamed appearing by K. T. Chittampalam, Proctor of the Honourable the Supreme Court of the Island of Ceylon, states as follows :—

1. That this is an application for Final Leave from the judgment and decree of the Honourable the Supreme Court of the Island of Ceylon dated 22nd August, 1946.

2. The decree appealed from is a final one and the value of the subject-matter of this action is over Rs. 5,000.

3. The appellant obtained conditional leave to appeal to His Majesty in Council on the 19th day of September, 1946.

30 4. The appellant has given security in the sum of Rupees Three thousand (Rs. 3,000) for securing the payment of any loss and all costs of appeal to the Privy Council which, if any, may be ordered either by this Court or by His Majesty the King in Council, of the respondents and the appellant has paid a sum of Rupees Three thousand (Rs. 3,000) to the Registrar of this Honourable Court on the 21st day of September, 1946, and the appellant also has paid the necessary fees for making, typing and certifying the proceedings, pleadings and documents of this case to be furnished to His Majesty the King in Council.

40 5. The notices of final leave to appeal to His Majesty in Council were posted together with copies of petition to the 1st and 2nd respondents

No. 17
Application
for Final
Leave to
Appeal to
the Privy
Council
25-9-46
—continued.

by express and ordinary post and the receipts marked A and B are herewith filed. The said notice has also been sent to the Proctor for the respondents.

Wherefore the appellant prays that Your Lordships' Court be pleased to give him Final Leave to appeal to His Majesty the King in Council and for such other and further relief as to Your Lordships' Court shall seem fit and proper.

Sgd. K. T. CHITTAMPALAM,
Proctor for Appellant.

No. 18
Decree
of the
Supreme
Court
Granting
Final Leave
to Appeal to
the Privy
Council
1-10-46

No. 18.

10

Decree of the Supreme Court Granting Final Leave to Appeal to the Privy Council.

GEORGE THE SIXTH, BY THE GRACE OF GOD OF GREAT BRITAIN, IRELAND AND THE BRITISH DOMINIONS BEYOND THE SEAS, KING, DEFENDER OF THE FAITH, EMPEROR OF INDIA.

IN THE SUPREME COURT OF THE ISLAND OF CEYLON.

VALLIAPPA CHETTIAR, son of Sockalingam Chettiar of Sea Street, substituted in place of the 3rd and 5th plaintiffs....*Substituted Plaintiff-Appellant (Applicant).*

Against

20

1. J. VANDER POORTEN,
2. B. VANDER POORTEN,
3. G. BEMELMANS, executors of the Last Will and Testament of the late A. J. Vander Poorten of Galagedera, Kandy....*Substituted Defendants-Respondents (Respondents).*

Action No. 20662 (S. C. No. 34).

District Court of Colombo.

In the matter of an application by the substituted plaintiff above-named dated 25-9-46 for Final Leave to appeal to His Majesty the King in Council against the Decree of this Court dated 22-8-46.

This matter coming on for hearing and determination on the 1st day 30 of October, 1946, before the Hon. Mr. A. E. Keuneman, K.C., and the Hon. Mr. E. G. P. Jayetileke, K.C., Puisne Justices of this Court, in the presence of Counsel for the applicant.

The applicant having complied with the conditions imposed on him by the Order of this Court dated 19th September, 1946, granting Conditional Leave to appeal.

It is considered and adjudged that the applicant's application for Final Leave to appeal to His Majesty the King in Council be and the same is hereby allowed.

Witness the Hon. Mr. Francis Joseph Soertsz, K.C., Acting Chief Justice, at Colombo, the First day of October, in the year of our Lord One thousand Nine hundred and Forty-six, and of our Reign the Tenth.

No. 18
Decree
of the
Supreme
Court
Granting
Final Leave
to Appeal to
the Privy
Council
1-10-46
—continued.

10

Sgd. N. NAVARATNAM,
Deputy Registrar, S. C.

Exhibits
 No. P1.
 Decree in
 D.C. Badulla
 Case
 No. 3656
 28-8-23

PART II.

EXHIBITS.

No. P 1. Decree in D. C. Badulla Case No. 3656.

IN THE DISTRICT COURT OF BADULLA.

No. 3656.

In the matter of the lands commonly called or known as Udawalakela, Thankettiyakela, Puhujulamakela, Gorakagahatotakela situated in the villages of Udawala Thankettiyabedde Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva and of the Waste Lands Ordinances 1897, 10 1899, 1900 and 1903.

THE SPECIAL OFFICER under the Waste Lands Ordinance,
 Colombo *Respondent.*

1. WEERAWARDENA NALLAPPERUMA DISSANAYAKE
 SEELMAN BANDARA of Udaha Walawwa, Kolonna,
 Ratnapura District.
2. WEERAWARDENA NALLAPPERUMA DISSANAYAKE
 WILLIAM BANDARA *alias* W. B. N. DISSANAYAKE of
 Eraperuwa Walawwa, Kolonna in Ratnapura District.
3. WEERAWARDENA RUPASINGHE MUDALI KIRI
 BANDARA *alias* K. B. RUPASINGHE of Kolonna in
 Ratnapura District. 20
4. WEERAWARDENA NALLAPPERUMA DISSANAYAKE
 SIMON BANDARA of Eraporuwa Walawwa in Eraporuwa
 Ratnapura District *Claimants.*
1. WEERAWARDENA RUPASINGHE MUDALI KIRI-
 MENIKA of Poharabawa in Kuruwiti Korale, Ratnapura
 District.
2. DANIEL ELMORE JAYATILEKE.
3. CHARLES FREDERICK DHARMARATNE both of
 Ratnapura. 30
4. HANDUNDUNNAYAKAGE CHARLES RANASINGHE
 No. 31, Ketawalamulla, Colombo.
5. DON ALBERT DIAS JAYASOORIYA, No. 13, Regent
 Street, Colombo.

- 6. WATUTANTRIGE SIMON DE ALWIS of Darley Road,
Colombo.
- 7. BODINAGODA DON CHARLES APPUHAMY of
Ratnapura *Interested Parties.*
- 1. AVANNA MOONA NAWANNA SOMASUNDERAM CHETTY,
- 2. CANAGASABAI MURUGESU,
- 3. CHARLES BATUWANTUDAWA,
- 4. KARTIGESOE CHELLIAH, all of Colombo.....*Intervenant or
Added Parties.*

Exhibits
—
No. P1.
Decree in
D.C. Badulla
Case
No. 3656
28-3-23
—*continued.*

10 This matter coming on for final disposal before Leslie Donald Charle-
ton Hughes, Esquire, District Judge of Badulla, in the presence of Malcolm
Potger, Proctor on the part of the Crown (respondent) Mr. S. Suppra-
maniam Proctor on the part of the 2nd, 3rd and 4th interested parties
and 1st, 2nd, 3rd and 4th added parties and Mr. A. C. W. Samarakoon
Proctor on the part of the 6th and 7th interested parties.

It is ordered and decreed in terms of the settlement filed in this case
together with the minute of consent of the 7th interested party :

1. That the land under reference in this case and included in the
Schedule hereto annexed be and it is hereby declared the property of the
20 Crown.

2. That the Crown agrees to sell on the usual conditions on which
Crown lands are sold at the rate of Twenty Rupees an acre to the following
persons in the shares set out against their names the entirety of the said
land only reserving to itself out of the same a reservation of five chains
in width along the Walawa Ganga such reservation to be surveyed and
demarcated on the land at the cost of the Crown provided that a sum of
Rupees two hundred and seventy-five thousand (Rs. 275,000) is deposited
with the Settlement Officer within twelve months of this date and that
any balance due after the exact acreage has been ascertained by demarca-
30 tion is paid within thirty days of the notice of demarcation to the Settle-
ment Officer :—

C. Batuwantudawa	...	1000/13860 & $\frac{1861 \frac{1}{6}}{13860}$
C. Murugesu	...	$\frac{1861 \frac{1}{6}}{13860}$
J. H. Meedeniya	...	$\frac{1861 \frac{1}{6}}{13860}$
K. Chelliah	...	$\frac{1861 \frac{1}{6}}{13860}$

On the South and West by the boundary of the Province of Sabaragamuwa (Walawa Ganga).

Sgd. L. D. C. HUGHES,
District Judge.

The 28th day of March, 1923.

Exhibits
No. P1.
Decree in
D.C. Badulla
Case
No. 3656
28-3-23
—continued.

No. P 9. Deed No. 53.

P 9.

No. P9.
Deed
No. 53
5-4-23

No. 53.

TO ALL TO WHOM THESE PRESENTS SHALL COME.

10 **Greeting :**

WHEREAS Charles Batuwantudawa of Brookwood, Serpentine Road, Colombo, in the Island of Ceylon; Canagasabai Murugesu of Dam Street, Colombo; John Henry Meedeniya of Ruanwella; Kartigesoe Chelliah of Stafford Place, Colombo; Avanna Muna Nawanna Soma-sunderam Chetty of 20, Sea Street, Colombo; Handundenige Charles Ranasinghe of Ketawalamulla, Colombo; Wattutantrige Simon de Alwis of Darley Road, Colombo; Cathiravetpillai Gnanasekeram of Kynsey Road and Don Ignatius Paul Perera of Redfern, Pansala Road, Kotahena, Colombo (all of whom are hereinafter collectively referred to as the said
20 Grantors which term shall where the context so requires or admits mean and include them and each of them and the respective heirs, executors, administrators and assigns of them and each of them) are entitled to receive a Crown Grant in their favour for all that and those the property and premises in the schedule hereto more fully described on payment of certain moneys to His Majesty the King being the purchase price thereof :

AND WHEREAS Charles Abdy Brereton of Veralupitiya Estate, Veralupitiya, has represented to the said Grantors that he is desirous of having the option of purchasing the timber from the forest growing on the
30 said property and premises on the terms hereinafter set out :

KNOW ALL MEN BY THESE PRESENTS that if the said Charles Abdy Brereton his heirs, executors or administrators signify to the said Grantors on or before the 31st day of July, 1923, his or their desire to purchase the whole of the timber growing on the said property and pre-

Exhibits
 No. P9,
 Deed
 No. 53
 5-4-23
 —continued.

mises in the schedule hereto more fully described at a price calculated at the rate of Rs. 200 per acre and they the said Grantors do and each of them doth hereby covenant and agree and hereby bind themselves and each of them and their respective heirs, executors, administrators and assigns by these presents for and in consideration of the sum of Rs. 10 of lawful money of Ceylon well and truly paid on or before the execution of these presents (the receipt whereof is hereby acknowledged) within 90 days from the said 31st day of July, 1923, to execute an agreement for the sale to the said Charles Abdy Brereton or his nominee or nominees of all the timber growing on the said property and premises upon and subject to such terms covenants and conditions as shall be agreed by and between the said Grantors and the said Charles Abdy Brereton or his nominee or nominees. And in particular the felling, clearing and removing of the said timber shall be completed within a period of thirty years from the date of the agreement for sale and any timber not so cut at the expiration of the said period shall be the property of the Grantors. If no notice of such intention be given to the said Grantors before the expiry of the said 31st day of July, 1923, above-mentioned then these presents shall be considered null and void and of no effect provided however that if any notice sent to the Grantors' care of the said Charles Batuwantudawa at Brookwood, Serpentine Road, Colombo, and posted in a post office in sufficient time in the ordinary course of business to reach him before the expiry of the said period shall be deemed to have been duly served on the said Grantors if addressed and posted as above.

The Schedule above referred to.

The lands commonly called and known as Udawalawekele, Thanketiya-kele, Puhujulamekele, Gorakagahatotakele situated in the village of Udawalawe, Thanketiya-bedde, Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Welawaya Division of the Badulla District in the Province of Uva, and bounded as follows :—

30

On the north by the Usweliara footpath, on the east by footpath the village limit of Thunhiriyawa, Wattegepellassa, Dematapelessa and Alutgama shown in Topo P. P. No. 39 the village limits of Mahagama Uda and Palle Bahirave and Ekiriya-julalana shown in Topo P. P. No. 43 (Daluketti Ara), and on the south and west by the boundary of the Province of Sabaragamuwa (Walawe-ganga), containing in extent fourteen thousand one hundred and seventy acres three roods and eight perches, excluding therefrom a portion in extent ten acres more or less in the neighbourhood of the site of the Thanketiya Vihare.

Signed, witnessed and attested :

40

Sgd. W. K. S. HUGHES,
 N. P.

Dated 5th April, 1923.

No. A 2. Deed No. 632.

A 2.

No. 632.

Exhibits
 No. A2
 Deed
 No. 632
 3-5-23

TO ALL TO WHOM THESE PRESENTS SHALL COME,
 Canagasabai Murugesu of No. 96, Dam Street in Colombo

Send Greeting :

WHEREAS the said Canagasabai Murugesu is now seized and possessed of or otherwise well and sufficiently entitled to an undivided extent of one thousand eight hundred and sixty-one (1,861) acres out of the land called Thanketiya containing in extent thirteen thousand eight hundred and sixty acres (13,860 acres) more or less and in the schedule hereto more fully described :

AND WHEREAS the said Canagasabai Murugesu has agreed with Ana Seenana Ana Nawanna Somasunderam Chetty of No. 200, Sea Street in Colombo, for the absolute sale to him of an undivided extent of three hundred acres (300 acres) out of the said undivided extent of one thousand eight hundred and sixty-one acres (1,861 acres) out of the said land called Thanketiya described in the schedule hereto at or for the price or sum of 20 Rupees seventeen thousand (Rs. 17,000) :

NOW KNOW YE AND THESE PRESENTS WITNESS that the said Canagasabai Murugesu in pursuance of the said agreement and in consideration of the said sum of Rupees seventeen thousand (Rs. 17,000) of lawful money of Ceylon well and truly paid to the said Canagasabai Murugesu by the said Ana Seenana Ana Nawanna Somasunderam Chetty (the receipt whereof the said Canagasabai Murugesu doth hereby admit and acknowledge) doth hereby sell, assign, transfer, set over and assure unto the said Ana Seenana Ana Nawanna Somasunderam Chetty his heirs, executors, administrators and assigns an undivided extent of three hundred 80 (300 acres) out of an undivided extent of one thousand eight hundred and sixty-one (1,861) acres out of the land called Thanketiya in the schedule hereto fully described together with all rights, privileges, easements, servitudes and appurtenances whatsoever to the said premises belonging or used or enjoyed therewith or reputed or known as part and parcel thereof and all estate, right, title, interest, property, claim and demand whatsoever of the said Canagasabai Murugesu in to, upon or out of the same :

Exhibits
 No. A2.
 Deed
 No. 682
 3-5-23
 —continued,

To have and to hold the premises hereby conveyed or intended so to be unto the said Ana Seena Ana Nawanna Somasunderam Chetty his heirs, executors, administrators and assigns subject however to the terms provisions, conditions and limitations expressed in the decree entered in reference case No. 3656 of the District Court of Badulla.

The Schedule above referred to.

All that land Godawelpitagewatta called Thanketiya and containing in extent thirteen thousand eight hundred and sixty acres (13,860 acres) more or less and situated in the village called Thanketiya in the Kandepalle Korale Pattuwa in the District of Badulla, Uva Province, and bounded on the North by the Usweli Ara footpath, on the East by footpath, the village limits of Tunhiriyawa, Wattegepelessa, Dematapelessa and Alutgama shown in Topo P. P. No. 39 the village limits of Mullagama, Uda and Palle Balurawa and Ikiriyajulama shown in Topo P. P. No. 43 (Dolukkeha Ara), on the South and West by the boundary of the Province of Sabaragamuwa (Walawe Ganga).

IN WITNESS WHEREOF the said Canagasabai Murugesu doth hereby set his hand to three of the same tenor and date as these presents at Colombo on this 3rd day of May, 1923.

Sgd. C. PERUMALPILLAI,
 N. P.

Sgd. C. MURUGESU. 20

Date of attestation : 3rd May, 1923.

No. X 1. Ledger.

X 1 Folio 771
Dr.
1924

Thanketiya Syndicate Loan.
1924

Mar. 28	To Cheque HK 623 D. E. Weerasooriya ...	Rs. cts.	4,500 00	Mar. 28	By Cheque
	Balance carried down ...		60,000 00		
			<u>64,500 00</u>		

Carried forward to Ledger D 5 folio 159 account current.

April 1 By Balance brought down ... 60,000 00

I certify that the above is a true copy of the folios 771 and 772 of the Ledger marked X 1.

Sgd.
Bookkeeper.

Folio 772
Cr.
Exhibits
No. X1
Ledger
1923-24

Rs. cts.
... 64,500 00
64,500 00

Page 781

Dr.
1924

X 1. Thanketiya Purchase Account.

Mar. 28	To Cheque HK 620 Settlement Officer ...	Rs. cts.	275,000 00
April 14	To cheque HK 640 Surveyor-General plans		9 00
	To brokerage on Rs. 100,000 F. & W. ...		250 00
			<u>275,000 00</u>

To Balance brought down ... 275,259 00

Carried forward to Ledger D 5 folio 160.

I certify that the above is a true copy of the folios 781 and 782 of the Ledger marked X 1.

Sgd.
Bookkeeper.

Page 782

Cr.

Rs. cts.
... 275,259 00
275,259 00

X 1. Messrs. H. J. Pappe & Co. Current Account.

Exhibits
No. XI 803
Ledger Dr.
1923-24
—continued. 1924

		Rs. cts.			804 Cr.
	Brought forward	669		Brought forward from 670	...
		...		By Balance carried down	...
		28,432 91			19,597 36
		<u>28,432 91</u>			<u>28,432 91</u>
April 1	To Balance brought down	...	April 10	By remittance a/c cocoa sales (244)	...
	To nett proceeds sale of 111 bags	19,597 36		By 2½% comm. on Rs. 9,680.03	15,384 78
	cocoa per S.S.K. (246)	7,305.09		(246) proceeds sale of 140 bags	
	To do. 140 bags cocoa per			cocoa	
	S.S.K.	Rs. 9,680.08		By 2½% comm. on Rs. 7,305.09	242.00
				(247) proceeds sale of 111 bags	
	To cheque Rowlands twice credited (256)	16,985 12		cocoa	
		185 00		By Colombo charges on 10 cases spiced	424 63
				ea "Nor" (249)	
				By cash a/c Thanketiya (252)	200.00
				By I A.E.G. typewriter (255)	212.50
				By I ribbon (255)	5.50
				By landing charges on 89 cases	
				Asbestos cement tiles	391.05
					<u>809 05</u>
				By advance on 199,744 bags cocoa 11-7-23	
				duplicate by not deducting same from	
				sale bills	
				By amount less credited on	9,079 07
				Tender T/B 21-5-23 (256)	Rs. 1.25
				By cheque paid to Rowlands	
				Garage for repairs to Austin	
				tractor	185.25
					<u>186 25</u>
				By hire on rubber 29-2-24	18 00
				By Balance carried down	10,827 66
					<u>10,827 66</u>
					<u>36,767 48</u>
May 31	By remittance (261)		May 31	Do.	821 69
May 10	Do.		May 10		10,487 38
					<u>11,309 07</u>
May 1	To Balance b/d	36,767 48	June 1	By Balance b/d carried forward to 882	481 41
	To Bal. c/d	10,827 66			
		481 41			
		<u>11,309 07</u>			

The above is a true copy of folios 803 and 804 of Ledger X 1.

Sgd.

X 1. General Expenses Account.

Dr. 1924	Rs. cts.	1924	Rs. cts.	Cr.	Exhibits
April 22	...	To c/que 647 G. O. H. E. W. W. (245) ...	...	By preliminary expenses a/c Thanketiya	...
	212.50	To one A.E.G. typewriter (255) Rs. 212.50	...	Inspection	200 00
	5.50	To 1 ribbon for above (255) " 5.50	...	By Balance carried down	237 85
	218 00	To travelling expenses to E.W.W. for	...		
	123 88	Feby., March and April ...	...	
	437 85		...		437 85
May 1	...	To Balance brought down ...	...	By visiting fees	100 00
	237 35	To cash on contg. April and May (271) ...	...	By Balance carried down	161 48
	24 08		...		
	261 43		...		261 43
June 1	...	Balance brought down ...	...	By Balance carried down	168 65
80	...	To cash on contg. June (292) ...	...	
	7 22		...		
	168 65		...		168 65
July 1	...	To Balance brought down ...	...	By Balance carried down	168 65
	168 65	To c/que HK 605 of 12 order books ...	...	
	24 50		...		
	193 15		...		193 15
Aug. 1	...	To Balance brought down ...	...	By Balance carried down	193 15
24	...	To travelling exp. to W/T (319) Rs. 5.54	...		
	12.44	To do. T/B " 12.44	...		
	17 93		...		
	211 13		...		211 13
Sept.	...	To Balance brought down ...	...	By Balance carried down	211 18
	211 13		...		211 18

Carried forward to Ledger D folio 206 account current.

I certify that the above is a true copy of folios 821 and 822 of Ledger X 1.

Sgd.
Bookkeeper.

X 1. Thanketiya Current Account.

Exhibits		833		834	
No. XI		Dr.		Cr.	
Ledger		1924		1924	
1923-24		1924		1924	
—continued.		April 30		Rs. cts.	
	To Cash from H. J. P. & Co. (252)	Rs. cts.	1924		Rs. cts.
	To preliminary expenses on inspection	200 00			
	land (256)	200 00		By Balance carried down	400 00
		400 00			400 00
May 1	To Balance brought down	400 00			
June 8	To c/que Mer. 317 (279)	1,250 00		By Balance carried down	1,680 00
	To cost of cable to Adigar (282)	30 00			1,680 00
		1,680 00			1,680 00
July 1	To Balance brought down	1,680 00			
	To c/que Mer. 34 (302)	1,500 00		By Balance carried down	3,180 00
		3,180 00			3,180 00
Aug. 1	To Balance brought down	3,180 00			
11	To c/que Mer. 329 (317)	3,000 00		By Balance carried down	6,180 00
		6,180 00			6,180 00
Sept. 1	Balance brought down	6,180 00			

Carried forward to Ledger D 5 folio 48 account current.

The above is a true copy of the folios Nos. 833 and 834 of Ledger X 1.

Sgd.

No. C X 6. Horsfall's Monthly Report.

C X 6.

Thanketiya Estate—Report and Analysis of Expenditure for the Months of
May, June and July.Monthly Report of Thanketiya Estate from May, 1924 to January, 1925
(10 Months).

Thanketiya Estate Balance Sheet, 31st July, 1924.

	Fol.	Assets		Liabilities	
		Rs.	c.	Rs.	c.
10 A. J. Vander Poorten (Account Current) ...	1	2,186	94		
Mercantile Bank of India, Ltd. ...	4	76	42		
By E. F. Horsfall ...	21			937	05
By Miller & Co., Ltd. ...	23			57	49
By Walker & Greig, Ltd. ...	25			877	07
By Colombo Apothecaries' Co., Ltd. ...	28			68	54
By H. J. Pappe & Co. ...	28			120	00
By Hunter & Co., Ltd., ...	29			202	71
		2,263	36	2,263	36

Sgd. E. F. HORSFALL,
*Superintendent.*20
10th August, 1924.

Superintendent's Account Current, 31st July, 1924.

		Rs.	c.	Rs.	c.
Funds placed by A. J. Vander Poorten ...	...	2,750	00		
By expenditure for May, June, July ...	...			4,936	94
Balance to next month ...	...	2,186	94		
		4,936	94	4,936	94

Sgd. E. F. HORSFALL,
Superintendent.

30 10th August, 1924.

Analysis	Details	Rs.	c.	Rs.	c.
	531 coolies as per check roll at 87.89 cts. ...			466	67
1.	Supdt. E. F. Horsfall's salary at Rs. 750 for May, June & July			2,250	00
3.	Telegrams Rs. 2.80, stamps Rs. 5.30, stationery Rs. 17.45...	25	55		
	E. F. H.'s expenses in Colombo rickshaws, etc. 8-5-24—9-7-24	40	80		
	Expenses to Thanketiya 1st time 14-6-24, petrol, batta to car driver, Resthouse Ratnapura, etc. (Batuwantudawa's car)			62	40
	2nd time do. do. (Tambiya's car)			59	55
40	Advances to villagers not recovered (15-6-24)			6	00
	Commission on cheques cashed			5	00
	Expenses Fernando Bros. from Moratuwa and provisions 14-6-24			28	18
	Expenses Kristnan cooly from Colombo			3	80

Exhibits
No. C X 6
Horsfall's
Monthly
Report
May/July
1924

Exhibits	Analysis	Details	Rs.	c.	Rs.	c.
No. C X 6 Horsfall's Monthly Report May/July 1924 —continued.		C'hire E. F. H.'s effects from Kahawatta to Thanketiya ...	27	00		
		C'hire 2 lots provisions from Godakawela Rs. 20 to Thanketiya Rs. 6 ...	26	00		
	4.	Drugs, quinine, etc., bandages, lint, knife, scissors, forceps...			283	28
	5.	3 files Rs. 1.55, screwdriver Rs. 1.60, plane Rs. 7.50, oil stone Rs. 1.19 and rail frt. Rs. 1.45 ...	18	29	56	82
		8 doz. katties Rs. 99, 2 doz. mammoties Rs. 42, ½ doz. pick-axes Rs. 10 ...	151	00		10
		1 doz. alavangoes Rs. 38, 1 doz. axes Rs. 38, 2 cross-cut saws and rail frt. Rs. 16.48 ...	87	48		
		1 hand-saw Rs. 5, hammer Rs. 4, adze Rs. 5.75, chisel Rs. 1.75 pruning knife Rs. 3.84 ...	19	84		
		1 brace and 18 bits Rs. 15, rail freight Rs. 1.10 ...	16	10		
					287	66
	6.	Rail freight timber carts from K'gala Rs. 25.55, c'hire Rs. 15 50 ft. ½" chain and rail freight ...	40.55			
			54	11		
					94	66
	7.	Hammock Rs. 8.95, 3 tables Rs. 15, camp-bed and net Rs. 42.25, basin Rs. 3 ...	69	20		20
		2 aluminium mugs Rs. 1.54, bottle filter Rs. 11.55, petrol lamp Rs. 36 ...	49	09		
					118	29
	8.	Torch Rs. 6.30, compass Rs. 4.50, bicycle Rs. 147.50, tappal box Rs. 9, r. frt. Rs. 2.21 ...	169	51		
		2 lantern Rs. 7, crackers Rs. 3, candles Re. 1, nails Rs. 1.84, screws Rs. 1.65 ...	14	49		
					184	00
	11.	Boatmen for June ...			22	50 30
	18.	Barbed wire and staples Rs. 105.80, c'hire Rs. 16.70, wire stretcher Rs. 1.75, rail freight Rs. 5.16 ...			129	41
19.	Wire-mesh Rs. 120, labour on Supdt.'s hut and clearing land Rs. 353.61. ...	473	61			
	Transport of timber and materials 12 cart loads through jungle ...	72	00			
	Materials ...	28	59			
				574	20	
20.	1 ton corrugated iron and clips Rs. 398.46, c'hire Rs. 31.10, through jungle Rs. 18 ...	447	56		40	
	Rail freight ...	21	89			
				469	45	
				TOTAL	4,986 94	

Headings	Labour Distribution for the Month			Totals as per Details		Total for May, June July	
	No. of Coolies	Rs.	c.	Rs.	c.	Rs.	c.
General Charges :							
1. Salaries ...	22	19	34	2,250	00	2,269	34
2. Allowances ...	22	19	34			19	34 50
3. Contingencies ...	31	27	25	283	28	310	53
4. Medical ...				56	82	56	82
Tools and Materials :							
5. Tools ...				287	66	287	66

	Labour Distribution for the Month		Totals as per Details	Total for May, June July	Exhibits No. C X 6 Horsfall's Monthly Report May/July 1924
	No. of Coolies	Rs. c.	Rs. c.	Rs. c.	—continued.
Tools and Materials :					
6. Timber equipment	94 66	94 66	
7. Furniture	118 29	118 29	
8. Sundries	184 00	184 00	
Main Roads (Outlet) :					
9. Cart road	333½	293 37	293 37	
10 10. Bridges	
11. Ferry	30	26 37	22 50	48 37
Field Work :					
12. Clearing and felling	
13. Roads and drains	
14. Lining and holing	
15. Nurseries	
16. Planting	
17. Weeding	
18. Fences and boundaries	2	1 76	129 41	131 17
20 Buildings :					
19. Bungalows	90½	79 24	574 20	653 44
20. Lines	469 45	469 45
21. Sheds
22. Dispensary
			531	466 67	4,470 27
					4,936 94

No. P 8. Deed No. 700.

P 8.

No. 700.

No. P 8
Deed
No. 700
26-3-24

TO ALL TO WHOM THESE PRESENTS SHALL COME
80 Handundunyakage Charles Ranasinghe of Ketawalamulla Demetagoda in
Colombo (hereinafter called and referred to as the said vendor) :

Send Greeting :

WHEREAS the said vendor under and by virtue of Decree in Reference Case No. 3656 of the District Court of Badulla is seized and possessed of or otherwise well and sufficiently entitled to an undivided extent of one hundred and eighty acres in and out of the land called Godawalpitagewatta *alias* Thanketiya situated at Thanketiya in Badulla and in the Schedule hereto described :

40 AND WHEREAS the said vendor hath agreed with Pana Sayna
Sayna Moona Kana Theena Kadiresan Chetty of No. 139 Sea Street in
Colombo (hereinafter called and referred to as the vendee) for the absolute
sale to him the said vendee at or for the price or sum of Rupees Four
thousand five hundred (Rs. 4,500).

Exhibits
 No. P 8
 Deed
 No. 700
 26-3-24
 —continued.

NOW KNOW YE AND THESE PRESENTS WITNESSETH that the vendor in pursuance of the said agreement and in consideration of the said sum of Rupees Four thousand five hundred (Rs. 4,500) of lawful money of Ceylon well and truly paid to the said vendor by the said vendee (the receipt whereof the said vendor doth hereby admit and acknowledge) doth hereby sell, assign, transfer, set over and assure unto the said vendee his heirs, executors, administrators and assigns an undivided extent of one hundred and eighty acres in and out of the said land in the Schedule hereto fully described together with all rights, privileges, easements, servitudes, appurtenances whatsoever to the said premises belonging or used 10 or enjoyed therewith or reputed or known as part and parcel thereof and all estate, right, title, interest, property, claim and demand whatsoever of the said vendee in to upon or out of the same.

To have and to hold the said allotment of land and premises hereby conveyed or intended to be unto the said vendee his heirs, executors, administrators and assigns absolutely and for ever.

And the said vendor doth hereby for himself his heirs, executors and administrators covenant and agree with the said vendee and his heirs, executors, administrators and assigns that the said vendor hath not at any time heretobefore made one or committed or been party or privy to 20 any act, deed, matter or thing whereby or by means thereof the said premises in the Schedule hereto fully described or any part thereof are is can all or may be impeached or encumbered in title charge estate otherwise howsoever and that he the said vendor hath now good right to convey the said premises in manner aforesaid and that the same are free from all encumbrances whatsoever and that he the said vendor and his aforewritten shall and will always warrant and defend the title to the same and every part portion thereof against any and every person or persons whomsoever and that he the said vendor and his aforewritten shall and will at all times hereafter at the request and cost of the said vendee 30 or his aforewritten do and execute or cause to be done and executed all such further and other acts, deeds, assurances, matters and things as he the said vendee and his aforewritten shall or may be reasonably required for more perfectly and effectually conveying and assuring the said premises unto the said vendee and his heirs, executors, administrators and assigns.

The Schedule above referred to

An undivided extent of one hundred and eighty acres out of the shares of the vendor of all that land called Godawaltagew *alias* Thanketiya situated in the village of Thanketiya Kandapalla Korale Pattu, Wellawaya Division (Korale) in the District of Badulla, Uva Province, and bounded 40 on the north by.....Weliaragoda Udamababellambi in the east by Samaraluwa Aratun (torn) Indikatiya Godana and on the west by Wala (torn), containing in extent fifteen thousand acres (torn) which said lands have been described in the said decree as follows :—The lands commonly called Udawalawekele Thanketiyakele, Puhujulamekele, Gorakagahatotakele situ-

ated in the village of Udawalawe, Thanketiyabedde, Punhulama and Gorakagahatota in the Kongola Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva, and bounded on the north by the Usweli Ara, footpath, on the east by the footpath the village limits of Thunhiriyawawattagepelessa, Demetapelessa and Alutgama shown in Topo P. P. No. 39 the village, the village limits of Mohagama Uda and Palle Bairawa and Ekiriyajulana shown in Topo P. P. No. 43 (Daluketti Ara), and on the south and west by the boundary of the Province of Sabaragamuwa Walawe Ganga), containing in extent fourteen 10 thousand one hundred and seventy acres three roods and eight perches.

Exhibits
No. P 8
Deed
No. 700
26-3-24
—continued.

Sgd., witnessed and attested :

(Attestation omitted.)

Sgd. H. C. RANASINGHE,

Sgd. C. PERUMALPILLAI,
N. P.

Date of attestation : 26th March, 1924.

No. D 1 (1924). Deed No. 448.

D 1

No. 448.

No. D 1
(1924)
Deed
No. 448
29-3-24

20 TO ALL TO WHOM THESE PRESENTS SHALL COME
Charles Batuwantudawe, Canagasabai Murugesu, Vaitilingam Marcandan
Karthigesu Chelliah, Awanna Moona Nawanna Somasunderam Chetty
and Handundunnayakage Charles Ranasinghe all of Colombo (hereinafter
called the assignors :)

Send Greeting :

WHEREAS in Case No. 3656 of the District Court of Badulla a Decree was entered on the 28th day of March, 1923, whereby certain rights accrued to the said Charles Batuwantudawe, Canagasabai Murugesu, Karthigesu Chelliah, Awanna Moona Nawanna Somasunderam Chetty, 30 Handundunnayakage Charles Ranasinghe and also to John Henry Meedeniya of Ruanwella, C. Gnanasekeram of Colombo and one W. Simon de Alwis also of Colombo in respect of the lands described in the Schedule hereto.

WHEREAS the said C. Gnanasekeram referred to in the said decree has assigned his interest in the said decree to the said Kasinather Vaitilingam Marcandan by a Deed No. 4177 dated 26th March, 1924, and attested by W. A. S. de Vos of Colombo, Notary Public.

Exhibits
 No. D 1
 (1924)
 Deed
 No. 448
 29-3-24
 —continued.

AND WHEREAS in and by Deed No. 685 dated 28th February, 1924, and attested by C. Perumalpillai of Colombo, Notary Public, the said John Henry Meedeniya referred to in the said decree assigned and made over unto the said Kasinather Vaitilingam Marcandan all the right title and interest accruing to him by virtue of the said decree in and to the said land in the Schedule hereto described.

AND WHEREAS the assignors have agreed to assign and make over to the said Antoine Joseph Vander Poorten of Galagedera all their right, title and interest in and to the said decree for the sum of Rupees 30,000 to be paid to them. 10

NOW KNOW YE AND THESE PRESENT WITNESS that the assignors in pursuance of the said agreement and in consideration of the said sum of Rs. 30,000 well and truly paid to them by the said Antoine Joseph Vander Poorten do hereby convey, assign, transfer and make over unto the said Antoine Joseph Vander Poorten his heirs, executors, administrators and assigns all the right, title and interest of the assignors in and to the said decree dated the 28th day of March, 1923, entered in the said Case No. 3656 of the District Court of Badulla and all and singular the rights, benefits and advantages accruing to the assignors by virtue of the said decree. 20

And the assignors do hereby for themselves, their heirs, executors and administrators covenant and declare with and to the said Antoine Joseph Vander Poorten and his aforewritten that in the event of the Crown refusing to issue a Crown Grant in favour of the said Antoine Joseph Vander Poorten and issuing a Crown Grant in their favour the assignors will immediately thereafter execute a conveyance of the said land in favour of the said Antoine Joseph Vander Poorten.

In witness whereof the said parties hereto and have hereunto and to two others of the same tenor and date as these presents have set their respective hands at Colombo on this 29th day of March, 1924. 30

The Schedule above referred to.

The lands commonly called or known as Udawelawekele, Thanketiye-kelle, Puhujulamakele, Gorahagahatota situated in the village of Udawalawe Thanketiyabedde, Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva as more fully described below :—

Topo P. P. Plan No. 38.

	Extent.
Lot 1 Udawalakelle, Thanketiyakelle, Puhujulama- kele, Gorakagahatotakele	14,170 3 8 40

and bounded as follows :—On the north by the Uswali-ara footpath, on the east by footpath the village limit of Thunhirawawa, Watagepellassa, Demattapelesse and Alutgama shown in Topo P. P. No. 39. The village

limits of Mahagama Uda and Palla Bahirave Ekeriyajulama shown in Topo P. P. No. 43 (Dalukettiara), on the south and west by the boundary of the Province of Sabaragamuwa (Walawe Ganga).

Exhibits
No. D 1
(1924)
Deed
No. 448
29-3-24
—continued.

Signed, witnessed and attested :

Sgd. D. E. WEERASOORIYA,
N. P.

Date of attestation : 29th March, 1924.

No. A 11. Deed No. 448.

No. A 11
Deed
No. 448
29-3-24

A 11.

10

No. 448.

TO ALL TO WHOM THESE PRESENTS SHALL COME
Charles Batuwantudawe, Canagasabai Murugesu, Vaitilingam Marcandan, Karthigesu Chelliah, Awanna Moona Nawanna Somasunderam Chetty and Handundunnayakage Charles Ranasinghe all of Colombo hereinafter called the Assignors :

Send Greeting :

WHEREAS in Case No. 3656 of the District Court of Badulla a decree was entered on the twenty-eighth day of March, One thousand Nine hundred and Twenty-three, whereby certain rights accrued to the said Charles Batuwantudawe, Canagasabai Murugesu, Karthigesu Chelliah, Awanna Moona Nawanna Somasunderam Chetty, Handundunnayakage Charles Ranasinghe and also to John Henry Meedeniya of Ruanwella, C. Gnanasekeram of Colombo and one W. Simon de Alwis also of Colombo in respect of the lands described in the Schedule hereto.

WHEREAS the said C. Gnanasekeram referred to in the said decree has assigned his interests in the said decree to the said Kasinather Vaitilingam Marcandan by a Deed No. 4177 dated 26th March, 1924, and attested by W. A. S de Vos of Colombo, Notary Public.

AND WHEREAS in and by Deed No. 685 dated 28th February, 1924, and attested by C. Perumalpillai of Colombo, Notary Public, the said John Henry Meedeniya referred to in the said decree assigned and made over unto the said Kasinather Vaitilingam Marcandan all the right, title and interest accruing to him by virtue of the said decree in and to the said land in the Schedule hereto described.

Exhibits
 No. A11
 Deed
 No. 448
 29-3-24
 —continued.

AND WHEREAS the assignors have agreed to assign and make over to the said Antoine Joseph Vander Poorten of Galagedera all their right, title and interest in and to the said decree for the sum of Rupees Thirty thousand (Rs. 30,000) to be paid to them.

NOW KNOW YE AND THESE PRESENTS WITNESS that the assignors in pursuance of the said agreement and in consideration of the said sum of Rupees Thirty thousand (Rs. 30,000) well and truly paid to them by the said Antoine Joseph Vander Poorten do hereby convey, assign, transfer and make over unto the said Antoine Joseph Vander Poorten his heirs executors, administrators and assigns all the right, title and interest of the assignors in and to the said decree dated the 28th day of March, 1923, entered in the said case No. 3656 of the District Court of Badulla and all and singular the rights, benefits and advantages accruing to the assignors by virtue of the said decree.

And the assignors do hereby for themselves their heirs, executors and administrators covenant and declare with and to the said Antoine Joseph Vander Poorten and his aforewritten that in the event of the Crown refusing to issue a Crown grant in favour of the said Antoine Joseph Vander Poorten and issuing a Crown grant in their favour the assignors will immediately thereafter execute a conveyance of the said land in favour of the said Antoine Joseph Vander Poorten.

IN WITNESS WHEREOF the said parties hereto and have hereunto and to two others of the same tenor and date as these presents have set their respective hands at Colombo on this 20th day of March, 1924.

The Schedule above referred to

The lands commonly called and known as Udawelawekele, Thanketiyekele, Puhujalamakele, Gorakagahatota situated in the villages of Udawelawe, Thanketiyaedde, Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva and more fully described below :— 30

Topo P. Plan No. 38.

Name of Land	Extent		
	A.	R.	P.
Lot 1 Udawalakele, Thanketiya- kele, Gorakagahatotakele	...	14,170	3 08

and bounded as follows :—On the north by the Usweli-ara feet, on the east by footpath the village limit of Thunhiriwawa, Watagepelessa, Demattapelessa and Alutgama shown in Topo P. P. No. 39, the village

limits of Mahagama Uda and Palla Bahirave Ekeriyajulama shown in
Topo. T. P. No. 43 Dalu Ketti-ara, on the south and west by the boundary
of the Province of Sabaragamuwa (Walawe Ganga).

Exhibits
No. A 11
Deed
No. 448
29-3-24
—continued.

Sgd. C. BATUWANTUDAWA,
C. MURUGESU,
K. V. MARCANDAN,
K. CHELLIAH,
AWANNA MOONA NAWANNA SOMASUNDERAM
CHETTY,
CHAS. RANASINGHE,

10

Sgd. D. E. WEERASOORIYA,
N. P.

Date of attestation : 29th March, 1924.

No. P 2. Deed No. 298.

No. P 2
Deed
No. 298
4-4-24

P 2.

No. 298.

THIS INDENTURE made and entered into at Colombo on this
Fourth day of April, One thousand Nine hundred and Twenty-four, by
and between Kasinathar Vaitilingam Marcandan Mudaliyar of "Sorna
Villa", Dam Street in Colombo (hereinafter called and referred to as
20 Marcandan Mudaliyar), Avanna Moona Nawanna Somasunderam Chetty
and Ana Seena Ana Nawanna Somasunderam Chetty of No. 200 Sea Street
in Colombo (hereinafter called and referred to as the said Somasunderam
Chetty), Charles Batuwantudawe of Serpentine Road, Bambalapitiya in
Colombo (hereinafter called and referred to as the said Batuwantudawe),
Carthigesu Chelliah of No. 96, Stafford Place, Colombo (hereinafter called
and referred to as the said Chelliah), Canagasabai Murugesu of Wellawatte
in Colombo (hereinafter called and referred to as the said Murugesu),
Handundunnayakage Charles Ranasinghe of Ketawalamulla, Demetagoda,
Colombo (hereinafter called and referred to as the said Ranasinghe), Cana-
30 pathipillai Thambiah of No. 102, Skinner's Road in Colombo (hereinafter
called and referred to as the said Thambiah), Vairavanather Carthigesu
of "Montrose", Horton Place, Colombo (hereinafter called and referred
to as the said Carthigesu), Pana Seyna Sayna Moona Kana Thena Kadi-
resan Chetty of No. 139, Sea Street, Colombo (hereinafter called and
referred to as the said Raman Chetty), and Canagasabai Perumalpillai of
Silversmith Street, Colombo (hereinafter called and referred to as the said
Perumalpillai), Sarawanamuttu Appadurai and C. Subramaniam both of
Jaffna (hereinafter called and referred to as the said Appadurai and
Subramaniam) :

Exhibits

No. P 2
Deed
No. 298
4-4-24
—continued.

WITNESSETH AS FOLLOWS :—

Whereas certain parties hereto have agreed to buy from (to) all that land called Godawalpitagewatta *alias* Thanketiya situated at Thanketiya in the District of Badulla hereinafter called and referred to as the said land or the said forest and fully described in the Schedule "A" hereto in the proportions or shares set out in the said Schedule "A" hereto (the number of acres each contracting party is entitled at present being set opposite his name in the said Schedule "B").

And whereas for paying the Crown a sum of Rupees Two hundred and Seventy-five thousand (Rs. 275,000) in respect of the said land or the said forest an arrangement was made with Antoine Joseph Vander Poorten of Galagedera for a loan to them of the sum of Rupees Two hundred and Eleven thousand (Rs. 211,000) more or less to be paid back to him with interest thereon at a rate to be fixed hereafter together with a certain percentage of the profits to be made if the land is to be worked or of the proceeds of sale if the whole land is to be sold.

And whereas the shares of each of the contracting parties whose names appear in the second column of the Schedule "C" hereto are subject to mortgages created by Bonds numbers whereof are set opposite their names in the third column thereof in favour of the parties mentioned therein in the third column thereof.

And whereas the contracting parties are desirous of disposing as soon as possible of the said land or the said forest either by sale or by floating a Company with Limited Liability for the sale thereof or the removal and sale of the timber in the said forest and in the event of a sale of the floatation of a Company for the sale thereof not taking place within three months from the date hereof the said contracting parties are desirous of taking steps immediately after the expiry of the said three months from the date hereof to start the work of cutting, removing and selling the timber of the said forest and to employ the proceeds of such sale (words illegible) in the first place of the amount due to the said Vander Poorten and to pay if there is any balance, the several debts payable by the parties hereto in order and in the manner specified hereinafter.

And whereas it is expedient that the said several contracting parties shall bind themselves and their each of their executors, administrators and permitted assigns in manner provided herein subject to the provisions terms, conditions and stipulations hereinafter contained with a view to facilitate the continuance and uninterrupted working of the said forest in spite of the death, insolvency, lunacy or other circumstances which shall or may occur in respect of any of the said contracting parties.

And whereas the title to the said forest had to be obtained by the payment to the Crown of the sum of Rupees Two hundred and Seventy-five thousand (Rs. 275,000) contributed by the contracting parties in the proportion of their respective shares and according to the terms of the Decree in reference case No. 3656 of the District Court of Badulla.

And whereas a sum of Rupees Two hundred and Eleven thousand (Rs. 211,000) more or less was on the 27th March, 1924, paid to the Crown by Antoine Joseph Vander Poorten of Galagedera which amount was intended to be secured to the said Vander Poorten by means of a Deed of Assignment No. 448 dated 29th March, 1924, and attested by D. E. Weerasooriya, Notary Public of Colombo, and executed by the contracting parties.

Exhibits
No. P 2
Deed
No. 298
4-4-24
—continued.

And whereas a sum of Rupees Sixty-eight thousand and Seven hundred (Rs. 68,700) was contributed towards the payment to the Crown by some 10 of the contracting parties in manner set forth in Schedule " E " hereto.

And whereas the said sum of Rupees Sixty-eight thousand and Seven hundred (Rs. 68,700) was contributed as aforesaid by the said contracting parties in the following manner to wit: Rupees Eighteen thousand (Rs. 18,000) by the said A. M. N. Somasunderam Chetty, Rupees Six thousand (Rs. 6,000) by the said A. S. A. N. Somasunderam Chetty, Rupees Twenty-five thousand Six hundred (Rs. 25,600) by the said Kadirasan Chetty, Rupees Twelve thousand (Rs. 12,000) by the said Karthigesu, Rupees Two thousand (Rs. 2,000) by the said Raman Chetty Rupees One thousand Six hundred (Rs. 1,600) by the said Perumalpillai and 20 Rupees Three thousand Five hundred (Rs. 3,500) jointly by the said Marcandan Mudaliyar, the said A. M. N. Somasunderam Chetty, the said Batuwantudawe, the said Murugesu, the said Chelliah and the said Ranasinghe in the proportion of Rupees Seven hundred and Twenty-five (Rs. 725), Rupees One hundred and Fifty (Rs. 150), Rupees Six hundred and Seventy-five (Rs. 675), Rupees Eight hundred and Seventy-five (Rs. 875) and Rupees Nine hundred (Rs. 900) respectively as per Schedule " E " hereto.

And whereas it has been agreed by and between the contracting parties that the said sum of Rupees Sixty-eight thousand Seven hundred 30 (Rs. 68,700) should be paid back to the said contributors thereof by all the contracting parties in proportion to the acreage set out in the said Schedule " B " with interest and profits thereon at the same rate as shall or may be paid on the sum of Rupees Two hundred and Eleven thousand (Rs. 211,000) payable to the said Vander Poorten.

And whereas a sum of Rupees Forty-four thousand and Eighty-five (Rs. 44,085) and a sum of Rupees One hundred and Sixty-eight thousand Seven hundred and Sixty-five (Rs. 168,765) and Rupees Thirty-five thousand (Rs. 35,000) are due to the said Somasunderam Chetty, the said Batuwandawe and the said Thambiah respectively to be paid by the said 40 Marcandan Mudaliyar, the said Batuwantudawe, the said Chelliah, the said Murugesu, the said Somasunderam Chetty, the said Thambiah and the said Ranasinghe in the proportion of their shares as described in the said Decree (in Case No. 3656 of the District of Badulla) the said Marcandan Mudaliyar being taken to represent John Henry Meedeniya Adigar and C. Gnanasekeram described in the said Decree.

Exhibits
 No. P 2
 Deed
 No. 298
 4-4-24
 —continued.

And whereas the contracting parties described in the first column of the Schedule “ D ” hereto are indebted to the Eastern Timber Trading Company Colombo in the several sums of money set opposite to their names in the second column of the said Schedule “ D ”.

And whereas the contracting parties have agreed to enter into these presents with the terms, conditions and provisions herein contained.

NOW THIS INDENTURE WITNESSETH AS FOLLOWS :—

1. That the said several contracting parties do hereby undertake promise and agree to and with one another that no one of them shall sell, lease, mortgage or otherwise alienate or encumber the share of the said forest belonging to him without the consent in writing of the majority of the said contracting parties (by majority is understood or meant the persons holding in the aggregate to a larger acreage than the others in the said forest.

2. That all negotiations regarding any sale or lease or other transactions regarding the said land or forest by a majority of the contracting parties, shall be held to bind and the said majority are hereby empowered and authorised to negotiate regarding such sale, lease or other transactions regarding the said land or forest on such terms, conditions and stipulations as such majority of the said contracting parties shall or may deem necessary or expedient and they are further authorised to sign all transfers, leases or other deeds affecting the said land on their behalf and on behalf of the others.

Provided however that the benefits, profits and income or other proceeds of the said land or forest shall be always divided and paid to the contracting parties according to their respective shares but subject to the provisions herein contained with regard to the payment of the debts in respect of the respective shares of the contracting parties referred to in these presents.

3. That in the event of a sale taking place of the said land or forest, the said proceeds thereof shall be appropriated or paid in manner following :—

That is to say : (1) the sum of Rupees Two hundred and Eleven thousand more or less and interest and profits thereon if any due to the said Vander Poorten shall be paid first this amount to be contributed by all the contracting parties in proportion to their shares, (2) the several sums of money which the contracting parties described in the first column of the Schedule “ E ” hereto which they have now paid to the Crown in respect of their shares and which sums are set opposite their names in the second column thereof shall be paid next with interest thereon at the same rate and profits in the same manner as or may be paid to the said Vander Poorten. This amount also to be contributed by all the contracting parties in proportion to their shares, (3) the balance shall be divided amongst the parties according to their shares described in the Schedule

“ B ” but the amount on such division found to be due to the said Charles Batuwantudawe, the said E. Chelliah, the said Murugesu, the said Ranasinghe, the said Kasinather, Vaitilingam Marcandan Mudaliyar and the said Somasunderam Chetty shall be subject to the payment of the sum of Rupees Forty-four thousand and Eighty-five and Cents Twenty-five (Rs. 44,085.25) due to the said Somasunderam Chetty and the sum of Rupees One hundred and Sixty-eight thousand Seven hundred and Sixty-five (Rs. 168,765) due to the said Batuwantudawe and Rupees Thirty-five thousand (Rs. 35,000) due to the said Thambiah and the several mortgages enumerated in Schedule “ C ” hereto which sums shall be paid out of the shares of the said Marcandan Mudaliyar, the said Somasunderam Chetty, the said Chelliah, the said Murugesu, the said Thambiah, the said Ranasinghe and the said Batuwantudawe out of the proceeds of their respective shares provided however the share of the said Marcandan derived from the said C. Gnanasekeram shall not be bound to pay the said sum of Rupees Forty-four thousand and Eighty-five and Cents Twenty-five (Rs. 44,085.25) due to A. M. N. Somasunderam Chetty and the balance shall be subject to further payments as follows :—Out of the share belonging to the said Ranasinghe a sum of Rupees Fourteen thousand Two hundred and Sixty-six and Cents Seventeen (Rs. 14,266.17) with interest thereon at the rate of twelve per centum per annum from 6th September, 1923, shall be paid to the said Eastern Timber Trading Company (this amount however shall be verified by Messrs. C. Batuwantudawe, C. Thambiah, E. V. Marcandan Mudaliyar and Vallipuram Chelliah who shall also enquire into and settle all other disputes regarding the work done by the said Ranasinghe at Pallebedde out of the shares belonging to the said Marcandan Mudaliyar derived from John Henry Meedeniya Adigar a sum of Rupees Ten thousand Nine hundred (Rs. 10,900) with interest thereon from 4th December, 1921, at the rate of twelve per centum per annum till payment in full shall be paid to the said Murugesu, and out of the share belonging to the said Batuwantudawe a sum of Rupees Four thousand Eight hundred and Thirty-nine (Rs. 4,839) with interest thereon at the rate of twelve per centum per annum from the date hereof shall be paid to the said Eastern Timber Trading Company and out of the shares belonging to the said Marcandan Mudaliyar derived from J. H. Meedeniya Adigar a sum of Rupees Five thousand Seven hundred and Fifty-seven and Cents Fifteen (Rs. 5,757.15) with interest thereon and at the rate of twelve per centum per annum from the date hereof shall be paid to the said Eastern Timber Trading Company.

40 4. That in the event of the contracting parties working the said forest and selling the timber thereof the sale proceeds after deducting all the necessary working expenses and other charges including salaries and remuneration of officers and of servants and clerks shall be distributed as follows :—

Firstly : The interest in terms of the Deed or Bond in favour of the said Vander Poorten shall be regularly and punctually paid. This is to be paid by all the contracting parties.

Exhibits

No. P 2

Deed

No. 298

4-4-24

—continued.

Exhibits
 No. P 2
 Deed
 No. 298
 4-4-24
 —continued.

Secondly : Should there be a balance the interest due in respect of the several sums of money described in the Schedule " E " shall be paid in the proportion of the several amounts. This is also to be paid by all the contracting parties.

Thirdly : The balance shall be divided amongst the parties according to their respective shares described in the Schedule " B " and on such division out of the shares found to belong to the mortgagors described in the Schedule " C " proportionate sums shall be paid by those liable to pay same to the creditors to whom the several debts described in the said Schedule " C " shall be due as well as towards the liquidation of the debts 10 due to the said Charles Batuwantudawe and the said A. M. N. Soma-sunderam Chetty and the said Thambiah.

Fourthly : The balance remaining thereafter shall be paid towards the payment of the principal sums due to the said Vander Poorten until the same shall be fully paid up.

5. That the contracting parties shall sell the whole extent of the said forest or any portion thereof or the right to cut and remove timber therefrom in the event of a price which the majority of them (calculated according to acreage) shall consider fair and reasonable being offered.

6. That in the event of any sale, mortgage, lease or other encum- 20 berance of their share by any of the contracting parties being contemplated the same shall be done with the consent in writing of the remaining or the majority of the remaining contracting parties and the same shall be subject to the terms and conditions herein contained.

7. That every contracting party who shall file suit for partition in respect of his share under the provisions of the Ordinance No. 10 of 1863 shall pay to the remaining contracting parties a sum of Rupees One thousand (Rs. 1,000) as liquidated damages in respect of every acre forming part of his share.

8. That in the case of death of any of the contracting parties his 30 heirs, executors, administrators shall be entitled to the rents, income or produce of the share of the deceased contracting party subject however to the conditions and stipulations herein and in the said mortgages contained but such heirs, executors or administrators shall not be entitled to possession thereof except in common with the remaining contracting parties and subject to the provisions herein contained.

9. That the majority of the contracting parties that is the co-owners entitled to more than half of the acreage of the said land or forest shall have the power to sell, mortgage, lease or otherwise alienate the said forest or the timber standing thereon and in the event of any documents 40 being signed or executed by such majority in that behalf the same shall be valid and effectual in respect of any such sale, mortgages or alienations provided however that the nett proceeds thereof after deducting all payments herein mentioned and the necessary working expenses and other charges shall accrue to the benefit of and be divided among the contracting parties and the heirs, executors and administrators (of deceased parties)

or permitted assigns according to their respective shares but subject to the other provisions herein contained as regards payments of the debts herein described.

Exhibits
No. P 2
Deed
No. 298
4-4-24
—continued.

10 10. That the contracting parties have for the purposes of raising the said sum of Rupees Two hundred and Eleven thousand (Rs. 211,000) agreed with the said Kadirasan Chetty and certain others holding mortgages and transfers under some of the contracting parties to permit all interests created in favour of the said Vander Poorten by certain of the contracting parties to have priority over their own rights which are fully described in the Schedule " C " hereto.

11. That nothing in this Indenture contained shall be held to affect the shares (843) which the said Marcandan Mudaliyar is entitled to by virtue of transfers from Cathiravelupillai Gnanasekeram and Sabapathy Somasunderam as far as this Indenture relates to the payment of any moneys due to any person other than the said Vander Poorten and C. Batuwandudawe.

20 12. That in the event of the total acreage being found to be inaccurate at any time hereafter the respective shares of the parties to the said Decree shall be proportionately reduced in case of shortage or increased in case of excess provided however that the contracting parties whose names appear in the forest column of the Schedule " B " hereto other than those who are parties to the Decree shall be entitled to the full extent of the acreage appearing against their names in the said Schedule hereto but any shortage shall be made up from and excess shall be added to the shares belonging to the original vendors thereof who are parties hereto in proportion to their original shares.

30 13. That the contracting parties hereto agree that in the event of the majority as hereinbefore defined desiring to sell the said land or forest of the timber rights thereof or in the event of their desiring to float a joint stock company for the purpose of working or selling the said land or forest the signature or signatures of the said majority for the said purpose shall be valid and effectual for dealing with the aforesaid purpose.

14. That the said contracting parties do hereby nominate, constitute and appoint one another as their lawful attorney or attorneys for the purpose of signing or executing all or any deed or deeds or documents in that behalf, provided however and it is hereby expressly declared and agreed that no mortgage executed by such majority shall bind the contracting parties described in the Schedule personally but their shares in the said land shall be found.

40 15. That for the purpose of giving effect to the conditions and provisions herein contained the contracting parties do hereby agree that should the majority deem it necessary another Indenture describing the terms and conditions more in detail and free from any ambiguity within three months from the date hereof shall be signed and executed by the parties hereto.

Exhibits
 No. P 2
 Deed
 No. 298
 4-4-24
 —continued.

16. That the shares of each of the said contracting parties described according to the number of acres to which each contracting party is entitled to as described in the Schedule " B " hereto shall be deemed correct for all intents and purposes implied in the provisions herein contained.

17. That the contracting parties do hereby bind themselves and their and each of their heirs, executors, administrators and assigns firmly by these presents.

18. That the majority of the contracting parties shall or may frame rules or pass resolutions for the successful, continuous and uninterrupted working of the said land or forest and such rules may from time to time be varied, altered, rescinded or replaced by other rules by such majority of the contracting parties.

19. That all rules and resolutions which such majority of the contracting parties shall be reduced to writing and shall be recorded in a book called the Minute Book wherein all important acts, decisions, resolutions or rules shall be recorded and signed.

20. In the event of any of Charles Batuwantudawe's creditors suing him for payment of any of the debts incurred by him in connection with the said land or forest any payable by some of the contracting parties to the said Charles Batuwantudawe as herein provided, the said contracting parties who are thus liable to pay to the said Charles Batuwantudawe shall within a month of their receiving notice to that effect pay the said Charles Batuwantudawe the required amount in the proportion in which they are liable or shall authorise the said Marcandan Mudaliyar, the said Chelliah and the said Murugesu to sell some portion of their shares in the said land for the purpose.

21. In the event of the contracting parties deciding to start the work of cutting and removing for sale the timber on the said land, the mills belonging to the Eastern Timber Trading Company standing on the land called Imbulketiya and Pallebade shall be taken over at a valuation to be placed on them by a competent engineer.

22. The said Ranasinghe shall before the 30th day of April, 1924, deliver the Kathirasen Mills with all machinery and every part thereof in working order in the presence of an engineer to the Eastern Timber Trading Company or its accessories.

23. The said Thambiah shall have no further claim on the Eastern Timber Trading Company save and except a payment of Rupees Two hundred and Seventy-five (Rs. 275) a month from 1st April, 1924, till 31st March, 1925, as well as payment of all arrears due at the rate of Rupees Two hundred and Seventy-five (Rs. 275) a month from 1-5-1925 till 31st March, 1924.

24. The said Chelliah and the said Murugesu shall pay to the said Somasunderam Chetty out of the sale proceeds or income of their respective shares in and out of the said land or forest their *pro rata* share of the loss, in any, incurred by the said Eastern Timber Trading Company up to the Thirtieth day of June, 1924, which said share of loss shall be considered with reference to and in the terms of the deeds of partnership and

all deeds relating to the said Eastern Timber Trading Company and the said Chelliah shall be discharged on such payment from any further liability.

Exhibits
No. P 2
Deed
No. 298
4-4-24
—continued.

IN WITNESS WHEREOF the parties hereto do set their respective hands hereto and to two others of the same tenor and date as these presents at Colombo on this 4th day of April, 1924.

10

Sgd. C. BATUWANTUDAWA
A. CHELLIAH
C. THAMBIAH
C. MURUGESU
C. PERUMALPILLAI
V. CARTHIGESU
P. S. M. K. T. KADIRESAN CHETTY
W. R. R. M. RAMAN CHETTY.

Sgd. C. VETHECAN,
N. P.

No. D 4. Deed No. 297.

No. D 4
Deed
No. 297
6-4-24

No. 297.

20 TO ALL TO WHOM THESE PRESENTS SHALL COME, We, Vairavanather Carthigasoe, Awanna Moona Nawanna Somasunderam Chetty, Pana Seyna Sayna Moona Kana Theena Kadiresan Chetty, Canapathipillai Thambyah, Canagasabai Perumalpillai, Sabapathy Somasunderam, Murugesu Albert Arulanandan, Moona Roona Rawanna Mana Raman Chetty, Saravanamuttu Appadorai, Chanmugam Subramaniam, Canagasabai Murugesu and Kasinather Vaitilingam Marcandan Mudaliyar all of Colombo :

Send Greeting :

80 WHEREAS we have acquired certain rights in the Decree dated 28th March, 1923, and entered in Case No. 3656 of the District Court of Badulla and in respect of the lands referred to the said Decree and more fully described in the Schedule hereto.

AND WHEREAS Antoine Joseph Vander Poorten of Galagedera has obtained an assignment of the said Decree subject to certain conditions.

AND WHEREAS we have by a writing signed by us on the 27th day of March, 1924, agreed to postpone all our rights in respect of the said decree and the said land to those of the said Antoine Joseph Vander Poorten under the said assignment of the said decree.

Exhibits
 No. D 4
 Deed
 No. 297
 6-4-24
 —continued.

NOW KNOW YE AND THESE PRESENTS WITNESS that the assignors in pursuance of the said agreement and in consideration of the said sum of Rupees Ten (Rs. 10) well and truly paid to us by the said Antoine Joseph Vander Poorten do hereby covenant and declare with and to the said Antoine Joseph Vander Poorten his heirs, executors, administrators that we agree to postpone all our said rights in respect of the said decree and the said lands to those of the said Antoine Joseph Vander Poorten and his right, title and interest in and to the said decree and in the said lands shall prevail against all the right, title and interest held by us.

10

IN WITNESS WHEREOF the parties hereto and have hereunto and to two others of the same tenor and date as these presents have set their respective hands at Colombo on this Sixth day of April, One thousand Nine hundred and Twenty-four (1924).

The Schedule above referred to

The lands commonly called and known as Udawelawekele, Thanketiyakele, Puhujulamakele, Gorakagahatota situated in the villages of Udawalawe Thanketiyabedde, Puhujulema and Gorokagahatota in the Konegala Bintenne Korale of the Wellawaya Division of the Badulla District of the Province of Uva as more fully described below :—

20

Topo Pl. Plan No. 38.

Lot	Name of Land	Extent		
		A.	R.	P.
1	Udawalakele, Thanketiyakele, Puhujulamakele, Gorokagahatotakele	...	14,170	3 8

and bounded as follows :—On the North by Uswaliara footpath, on the East by footpath the village limit of Thunhiriwaya Watagepelle and Alutgama shown in Topo P. P. No. 39 the village limit of Uda and Palle Bahirave Ekeriyajulama shown in Topo T. P. No. 43 (Daluketiarra), on the South and West by the boundary of the Province of Sabaragamuwa (Walawe Ganga).

Signed in the presence of us :

Sgd. S. R. NAIDU

Sgd. W. B. SAMARASINGHE

Sgd. C. VETHECAN,
 N. P.

This is the signature of :

(Signed in Tamil)

PANA SAYNA MOONA KANA
 THEENA KADIRESAN CHETTY

Sgd. C. MURUGESU

Sgd. K. V. MARCANDAN

Sgd. C. THAMBYAH

Sgd. C. PERUMALPILLAI

40

I, Cyril Vethecan of Colombo in the Island of Ceylon, Notary Public, do hereby certify and attest that the foregoing instrument having been duly read over and explained by me the said Notary to Pana Seyna Sayna Moona Kana Theena Kadiresan Chetty, Canagasabai Murugesu, Kasinathar Vaithilingam Marcandan Mudaliyar, Canapathipillai Thambyah, Canagasabai Perumalpillai the within-named executants in the presence of Suppiah Ramasamy Naidu and Wilmot Bernard Samarasinghe both of Hultsdorf, Colombo, the subscribing witnesses thereto all of whom are known to me the same was signed by the said executants and by the said witnesses and also by me the said Notary all being present at the same time at Colombo on this Sixth day of April, One thousand Nine hundred and Twenty-four.

I further certify and attest that in the original on page 1 and line 7 the words "all of Colombo" were struck off and in page 2 line 6 the interpolation "and" was struck off and in line 9 "March" struck off "April" interpolated and in the duplicate on page 1 between lines 6 and 7 the names "Canagasabai Murugesu" and "Kasinathar Vaithilingam Marcandan Mudaliyar" were interpolated and "and" struck off and in page 2 line 7 "April" written over "March" line 1 the words "and his right title and interest were interpolated before the said instrument was read over and explained as aforesaid and that no consideration was paid in my presence. And I further certify and attest that the duplicate of this instrument bears two stamps of the value of Rs. 10.50 and the original a stamp of Re. 1 which stamps were supplied by me.

Date of Attestation :
6th April, 1924.

Which I Attest :

Sgd. C. VETHECAN,
Notary Public.

True Copy :

D. E. WEERASOORIA,
Notary Public.

30

No. SD 91. Letter.

Mudaliyar K. V. Marcandan,
Batticaloa.

Greenwood Group,
8th July, 1924.

No. SD 91
Letter
8-7-24

Dear Mr. Marcandan,

Thanketiya Estate.

I beg to confirm the arrangements arrived at-between us relative to the above at our interview in Kandy on Sunday the 6th instant.

You will undertake the following :—

To provide men, buffaloes, carts and tools.

Exhibits
 No. SD 91
 Letter
 8-7-24
 —continued.

A supply of provisions will be sent to Thanketiya with the men sufficient to last them for a period of at least one month.

To provide the men with such hutting material as they will require outside what they can improvise on the spot and roofing material (tagarams) will be provided by the Estate Superintendent.

The men will erect their own huts on the estate.

The men will, thereafter under the direction of your foreman, but subject to the direct supervision of the estate superintendent, proceed to cut such satinwood trees as they may be directed by the estate Superintendent.

10

They will then proceed with the lopping, barking and transport of the satinwood logs under the directions of the estate Superintendent.

When their provisions are exhausted, new supplies will be issued to them by the estate Superintendent, such supplies will be debited to you at cost.

Cash advances will be made to the men by the estate Superintendent from time to time as the work proceeds in sums sanctioned by you, subject to the approval of the estate Superintendent.

The men will be required to dismantle their huts before leaving the property if required to do so by the estate Superintendent. Estate property used in this connection to be assembled under his direction.

Every endeavour will be made by the estate Superintendent to provide your buffaloes with suitable food by grazing. As a certain amount of paddy straw will be necessary you are requested to estimate what will be sufficient supply for the whole term and to communicate with Mr. Meedeniya requesting him to reserve sufficient from his adjacent paddy lands. This can be stored in a convenient spot on the estate.

The transport of the logs will be carried out according to directions to be given by the estate Superintendent until the logs are off the Thanketiya property, thereafter this matter will rest in the hands of your employees.

Delivery will be taken by my representative in Colombo and all subsequent arrangements for disposal will be my concern.

Small logs and branches, suitable for the Indian market are items concerning which I shall be glad to receive your assistance in placing on the market from time to time. It is requested that as soon as you pay your first visit to Thanketiya, this should form the subject-matter of a conversation between yourself and the estate Superintendent in order that arrangements be made for the concentration of such timber at a suitable spot for the inspection of same by Indian buyers. The question of conveyance to Hambantota as being a proper depot for this purpose to be considered, also the method of transport under such circumstances.

Reasonable payments on account against deliveries made *ex* rail Colombo to be made to you by me from time to time.

You undertake to keep, in English, accurate accounts of the cost of the whole of the work above detailed on the basis of the terms herein set forth. At the end of present season these accounts to be submitted to me together with your comments thereon ; we will then arrive at a reasonable rate of remuneration per cubic foot of satinwood delivered into Colombo and final settlement will be made between us.

Exhibits
No. SD 19
Letter
8-7-24
—continued.

It is understood that you will arrange for the despatch of the cutters at the earliest possible moment, they to be followed by the buffaloes, carts and carters about one week afterwards.

10 The estate Superintendent will appreciate your presence on the estate occasionally during the currency of the present agreement, (*i.e.* between the date of arrival of your men and the end of the present season—October) both for the purpose of encouragement to the labour you have provided and for any advice you may be able to tender from your long experience in this business.

Apart from the above, I shall deem it a favour if you will kindly induce as many men as possible to enter the estate employ for the current season, when every endeavour will be made by the estate Superintendent to render their conditions such as may induce them to return early the following year, probably with their families for the purpose of taking up permanent residence on the estate.

Sgd. A. J. VANDER POORTEN.

I approve the terms and conditions above set forth and undertake the work accordingly.

Sgd. K. V. MARCANDAN.

No. A 3. Deed No. 316.

A 3.

No. 316.

No. A 3
Deed
No. 316
16-8-24

THIS INDENTURE made this Sixteenth day of August, One thousand Nine hundred and Twenty-four between Awanna Moona Nawanna Somasunderam Chetty of No. 200, Sea Street in Colombo and Canagasabai Murugesu of No. 96, Dam Street in Colombo :

WITNESSETH AS FOLLOWS :—

Whereas the said Canagasabai Murugesu, the said Awanna Moona Nawanna Somasunderam Chetty and Karthigesu Chelliah were carrying on business for some time under the name, style and firm of the Eastern Timber Trading Company *alias* Lakshimi Varyhaka Syndicate.

Exhibits
 No. A 3
 Deed
 No. 316
 16-8-24
 —continued.

And whereas the said Company now owes the said Awanna Moona Nawanna Somasunderam Chetty the sum of Rupees One hundred and Sixty-four thousand Eight hundred and Thirty-one and Cents Thirty-eight (Rs. 164,831.38).

And whereas the present assets of the said Company are valued at Rupees Forty thousand (Rs. 40,000).

And whereas the balance due to the said Awanna Moona Nawanna Somasunderam Chetty is Rupees One hundred and Twenty-four thousand Eight hundred and Thirty-one and Cents Thirty-eight (Rs. 124,831.38).

And whereas the said Awanna Moona Nawanna Somasunderam Chetty 10 has now called upon the said Canagasabai Murugesu to transfer unto him an undivided extent of seven hundred acres (700 acres) out of the land called Thanketiya fully described in the Schedule hereto subject to the terms contained in Deed No. 298 dated 6th April, 1924, attested by C. Vethecan of Colombo, Notary Public, in full satisfaction and discharge of Rupees Forty-one thousand Six hundred and Ten (Rs. 41,610) due from Canagasabai Murugesu to Awanna Moona Nawanna Somasunderam Chetty on the said Company account.

And whereas it is agreed that the said assets valued at Rupees Forty thousand (Rs. 40,000) should remain due to the said Awanna Moona 20 Nawanna Somasunderam Chetty from the said Eastern Timber Trading Company and be liquidated by working the Company's lands by selling the mills and other assets of the Company and by recovering the debts due to the Company and whereas it is agreed that after recovering the assets the balance if any out of the said sum of Rupees Forty-thousand (Rs. 40,000) shall be contributed in equal shares by the said Awanna Moona Nawanna Somasunderam Chetty and Canagasabai Murugesu.

And whereas Karthigesu Chelliah has undertaken to pay to the said Awanna Moona Nawanna Somasunderam Chetty his share of the losses incurred by the said Company up to 30th June, 1923, but has not yet 30 paid same to the said Awanna Moona Nawanna Somasunderam Chetty.

And whereas from date hereof and hereafter the business of the said Company shall be carried on by the said Awanna Moona Nawanna Somasunderam Chetty and Canagasabai Murugesu under the name, style and firm of "The Eastern Timber Trading Company".

And whereas the said Canagasabai Murugesu was in terms of the decree entered in case No. 3656 of the District Court of Badulla the owner of an undivided extent of 1,861 acres out of the land called Thanketiya fully described in the Schedule hereto.

And whereas thereafter the said Canagasabai Murugesu has trans- 40 ferred to different parties an undivided extent of 550 acres out of the said undivided extent of 1,861 acres.

And whereas the said Canagasabai Murugesu is now entitled to an undivided extent of 1,311 acres out of the said extent of 1,861 acres.

And whereas A. J. Vander Poorten of Galagedera has deposited with the Government of Ceylon the sum of Rupees Thirty-seven thousand Two hundred and Twenty (Rs. 37,220) at the rate of Rupees Twenty per acre (Rs. 20) in respect of the said extent of 1,861 acres.

Exhibits
No. A 3
Deed
No. 316
16-8-24
—continued.

And whereas the said A. J. Vander Poorten holds in trust for the said Canagasabai Murugesu and for his vendees the said extent of 1,861 acres till the said sum of Rupees Thirty-seven thousand Two hundred and Twenty (Rs. 37,220) is repaid by the said Canagasabai Murugesu and his vendees together with interest thereon at the rate of ten per centum per 10 annum.

And whereas the said Awanna Moona Nawanna Somasunderam Chetty has agreed to abide by the terms of the said Deed No. 298.

Now therefore know all men by these presents that in pursuance of the said agreement and in consideration of the sum of Rupees Forty-one thousand Six hundred and Ten (Rs. 41,610) due as aforesaid from the said Canagasabai Murugesu to the said Awanna Moona Nawanna Somasunderam Chetty the said Canagasabai Murugesu doth hereby assign and transfer to the said Awanna Moona Nawanna Somasunderam Chetty an undivided extent of 700 acres out of the said land called Thanketiya fully 20 described in the Schedule hereto subject to the terms contained in Deed No. 298 dated 6th April, 1924, attested by C. Vethecan of Colombo, Notary Public.

The said Awanna Moona Nawanna Somasunderam Chetty doth hereby accept the said transfer of an undivided extent of 700 acres out of the lands called Thanketiya and discharge the said Canagasabai Murugesu from liability in respect of the said sum of Rupees Forty-one thousand Six hundred and Ten (Rs. 41,610) due as aforesaid from him to the said Awanna Moona Nawanna Somasunderam Chetty on the said Eastern Timber Trading Company account.

30

The Schedule above referred to.

All those land called Thanketiya or Udawalawakele, Thanketiya, Pujulumakele, Gorakagahatotakele situated in the village of Udawalawe, Thanketiya bedde, Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Walawaya Division of the Badulla District in the Province of Uva, and bounded on the North by the Usweliara footpath, on the East by footpath the village limits Tanhiriyawa, Wattedepelessa Demetapelessa and Alutgama shown in Topo P. P. No. 39 of the village limits of Mahagama Uda and Palle Bahirawa and Ekiriyajuluma shown in Topo P. P. No. 43 (Daluketiyara), and on the South and West by the 40 boundary of the Province of Sabaragamuwa (Walawe Ganga), containing in extent fourteen thousand one hundred and seventy acres three roods and eight perches.

IN WITNESS WHEREOF the said Awanna Moona Nawanna Somasunderam Chetty and Canagasabai Murugesu do hereby set their respective

Exhibits hands to three of the same tenor and date as these presents at Colombo
 No. A 3 on this Sixteenth day of August, One thousand Nine hundred and Twenty-
 Deed No. 316 four.

16-8-24

—continued. Witnesses :

Sgd. F. G. A. WEERAKOON
 Sgd. S. L. A. MAJEED.

This is the signature of :

AWANNA MOONA NAWANNA SOMASUNDERAM
 CHETTY.

Sgd. C. MURUGESU. 10

Sgd. C. VETHECAN,
 N. P.

I further certify and attest that no consideration was paid in my
 presence.

Sgd. C. VETHECAN,
 N. P.

Date of attestation: 16th August, 1924.

No. A 5
 Deed
 No. 737
 22-8-24

No. A 5. Deed No. 737.

A 5.

No. 737.

TO ALL TO WHOM THESE PRESENTS SHALL COME, Karthi-20
 gasu Chelliah of Stafford Place in Colombo and Awanna Moona Nawanna
 Somasunderam Chetty of No. 200, Sea Street in Colombo :

Send Greeting :

WHEREAS the said Karthigesu Chelliah is seized and possessed of
 or otherwise well and sufficiently entitled to an undivided extent of one
 thousand two hundred and forty acres (1,240 acres) in all that land called
 Thanketiya in the Schedule hereto fully described subject to certain en-
 cumbrances affecting the said extent of one thousand two hundred and
 forty acres of the said land.

And whereas the said Carthigesu Chelliah in consideration of the sum 80
 of Rupees Twenty-four thousand (Rs. 24,000) which the said Karthigesu
 Chelliah has agreed to pay unto the said Awanna Moona Nawanna Soma-
 sunderam Chetty on account of the losses incurred by the Eastern Timber
 Trading Company has agreed to transfer unto the said Awanna Moona
 Nawanna Somasunderam Chetty his heirs, executors, administrators and
 assigns an undivided extent of three hundred acres out of the said extent
 of one thousand two hundred and forty acres out of the said land called
 Thanketiya fully described in the Schedule hereto.

And whereas the said Karthigesu Chelliah has agreed to discharge
 within six months from date hereof all encumbrances affecting the said 40
 extent of three hundred acres except payment to Mr. A. J. Vander Poorten
 due on account of Crown payments.

NOW KNOW YE AND THESE PRESENTS WITNESS that the said Karthigesu Chelliah in pursuance of the said agreement and in consideration of the premises doth hereby sell, assign, transfer, set over and assure unto the said Awanna Moona Nawanna Somasunderam Chetty his heirs, executors, administrators and assigns an undivided extent of three hundred acres out of the said extent of one thousand two hundred and forty acres out of the said land called Thanketiya in the Schedule hereto fully described together with all rights, privileges, easements and appurtenances whatsoever to the said premises belonging or used or enjoyed therewith or reputed or known as part and parcel thereof and all the estate, right, title, interest, property, claim and demand whatsoever of the said Karthigesu Chelliah in to upon or out of the same.

Exhibits
No. A 5
Deed
No. 737
22-8-24
—continued.

To have and to hold the said allotment of land and premises hereby conveyed or intended so to be unto the said Awanna Moona Nawanna Somasunderam Chetty his heirs, executors, administrators and assigns absolutely for ever.

And the said Karthigesu Chelliah doth hereby for himself, his heirs, executors and administrators covenant and agree with the said Awanna Moona Nawanna Somasunderam Chetty and his aforewritten that he will within six months from date hereof free and discharge all encumbrances existing in respect of the said premises and will within the said period free the said premises from all kinds of encumbrances including present and future Fiscal's seizure or seizures except only the aforesaid payment due to the said A. J. Vander Poorten under Deed No. 298 dated 6th April, 1924, attested by C. Vethecan of Colombo, Notary Public, and shall and will at all times hereafter at the request and cost of the said Awanna Moona Nawanna Somasunderam Chetty or his aforewritten do and execute or cause to be done and executed all such further and other acts, deeds, matters and things as the said Awanna Moona Nawanna Somasunderam Chetty and his aforewritten shall or may reasonably require for more perfectly and effectually conveying and assuring the said premises unto the said Awanna Moona Nawanna Somasunderam Chetty, and his aforewritten.

The said Awanna Moona Nawanna Somasunderam Chetty doth hereby agree to retransfer to the said Karthigesu Chelliah and his aforewritten the said extent of three hundred acres hereby conveyed upon the said Karthigesu Chelliah paying unto the said Nawanna Moona Somasunderam Chetty within nine months from date hereof the said sum of Rupees Twenty-four thousand (Rs. 24,000).

40

The Schedule above referred to.

The lands commonly called Thanketiya or known as Udawalawakele, Thanketiyakele, Puhujulamakele, Gorakagahatotakele situated in the village of Udawalawe, Thanketiyabedde, Puhujulama and Gorakagahatota in the Kongala Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva, bounded on the North by the Uswekkara

Exhibits
 No. A 5
 Deed
 No. 737
 22-8-24
 —continued.

footpath, on the East by the footpath the village limits of Tanhuriyawa Wattedepellessa, Demetapelessa and Alutgama shown in Topo P. P. No. 39 the village limits of Mahagama Uda and Palle Bahirawa and Ekiriya Juluma shown in Topo P. P. No. 43 (Dalukitara), and on the South and West by the boundary of the Province of Sabaragamuwa (Walawe Ganga), containing in extent fourteen thousand one hundred and seventy acres three roods and eight perches.

In witness whereof the said Cartigesoe Chelliah and the said Awanna Moona Nawanna Somasundaram Chetty do hereby set their respective hands to three of the same tenor and date as these presents at 10 Colombo on this 22nd day of August, 1924.

Sgd. K. CHELLIAH

Sgd. A. M. N. SOMASUNDERAM CHETTY

Sgd. C. PERUMAL PILLAI

Date of attestation : 22nd August, 1924.

No. A 4
 Deed
 No. 322
 23-8-24

No. A 4. Deed No. 322.

A 4.

No. 322.

THIS INDENTURE made and entered into at Colombo on this Twenty-third day of August, One thousand Nine hundred and Twenty-20 four between Awanna Moona Nawanna Somasunderam Chetty of No. 200, Ses Street in Colombo (hereinafter called "Somasunderam Chetty") and Canagasabai Murugesu of No. 96, Dam Street in Colombo (hereinafter called "Murugesu").

WITNESSETH AS FOLLOWS :—

Whereas the said Awanna Moona Nawanna Somasunderam Chetty (hereinafter called "Somasunderam Chetty"), Canagasabai Murugesu (hereinafter called "Murugesu"), Karthigesu Chelliah of Stafford Place in Colombo (hereinafter called "Chelliah"), John Henry Meedeniya of Ruwanwella, Avissawella (hereinafter called "Meedeniya"), Visvanathar 30 Thambipillai of Suthumalai Jaffna (hereinafter called "Thambipillai") and Canapathipillai Thambiah of Skinner's Road South, Maradana in Colombo (hereinafter called "Thambiah") were carrying on business under the name, style and firm of "Lakshimi Varthaka Syndicate" *alias* "The Eastern Timber Trading Company" under Deed of Partnership bearing No. 572 dated 31st August, 1921, and attested by S. Ratnasamy of Colombo, Notary Public.

And whereas thereafter in or about May, 1922, the said Thambiah retired from the said partnership business of the "Lakshimi Varthaka Syndicate" *alias* "The Eastern Timber Trading Company". 40

And whereas thereafter in or about May, 1923, the said Thambipillai retired from the said partnership business without having paid his share of the losses incurred by the "Lakshimi Varthaka Syndicate" *alias* "The

Eastern Timber Trading Company ” up to the date of his retirement and upon the said Murugesu agreeing to pay unto the said “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” the share of the losses and expenses due from the said Thambipillai to the said “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” in proportion to the share then held by the said Thambipillai in the said Company.

Exhibits
No. A 4
Deed
No. 322
23-8-24
—continued.

And whereas thereafter the said Meedeniya retired from the said partnership business of “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” upon his undertaking to pay his share of the losses and expenses incurred by the said “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” up to the date of his retirement in proportion to the share then held by the said Meedeniya in the said Syndicate *alias* The Eastern Timber Trading Company.

And whereas thereafter on the 22nd August, 1924, the said Chelliah retired from the said partnership business of “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” upon the terms described in Deed No. 737 and attested by C. Perumal Pillai of Colombo, Notary Public.

And whereas Canagasabai Perumalpillai of No. 10, Silversmith Street in Colombo was once formally admitted as a partner but was never regarded as such and that the said Canagasabai Perumalpillai did not at any time exercise any right in the said business of “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ”.

And whereas the said “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” has incurred a loss of Rupees One hundred and Sixty-six thousand (Rs. 166,000).

And whereas upon Deed No. 316 dated 16th August, 1924, and attested by C. Vethecan, Notary Public of Colombo, it was agreed between the said Murugesu and the said Somasunderam Chetty that the said Somasunderam Chetty and the said Murugesu should in future carry on business under the name, style and firm of “ The Eastern Timber Trading Company ” and that the said name “ Lakshimi Varthaka Syndicate ” should be dropped in future and that a sum of Rupees Forty thousand (Rs. 40,000) out of the said sum of Rupees One hundred and Sixty-six thousand (Rs. 166,000) should be regarded as the value of the assets of the “ Lakshimi Varthaka Syndicate ” *alias* “ The Eastern Timber Trading Company ” and that the said value should be carried on to the future business of the Eastern Timber Trading Company and that the balance sum of Rupees One hundred and Twenty-six thousand (Rs. 126,000) should be accounted for by the said Lakshimi Varthaka Syndicate *alias* The Eastern Timber Trading Company to the same Somasunderam Chetty.

And whereas at the date hereof it was agreed between the said Somasunderam Chetty and the said Murugesu that the said idea of carrying the said sum of Rupees Forty thousand (Rs. 40,000) to the future business of the Eastern Timber Trading Company should be dropped and that the

Exhibits
 No. A 4
 Deed
 No. 322
 23-8-24
 —continued.

said sum of Rupees Forty thousand (Rs. 40,000) should as well be accounted for along with the rest of the losses and that the future business of the Eastern Timber Trading Company should start as a fresh concern without any burden or debt whatever.

And whereas in full satisfaction of the sum of Rupees Twenty-four thousand (Rs. 24,000) out of the said sum of Rupees One hundred and Sixty-six thousand (Rs. 166,000) due to the said Somasunderam Chetty the said Chelliah has transferred an undivided extent of three hundred acres (300 acres) out of the land called Thanketiya fully described in the Schedule hereto under Deed No. 737 dated 22nd August, 1924, and attested 10 by C. Perumalpillai of Colombo, Notary Public.

And whereas in full satisfaction of the sum of Rupees Forty-two thousand (Rs. 42,000) out of the said sum of Rupees One hundred and Sixty-six thousand (Rs. 166,000) due to the said Somasunderam Chetty the said Murugesu has transferred unto the said Somasunderam Chetty an undivided extent of seven hundred acres (700 acres) out of the said land called Thanketiya fully described in the Schedule hereto under Deed No. 316 dated 18th August, 1924, and attested by C. Vethecan of Colombo, Notary Public.

And whereas the said Somasunderam Chetty having paid himself the 20 sum of Rupees Forty-two thousand (Rs. 42,000) out of the said sum of Rupees One hundred and Sixty-six thousand (Rs. 166,000) there remained unaccounted the balance sum of Rupees Fifty-eight thousand (Rs. 58,000) which sum the said Somasunderam Chetty and the said Murugesu have agreed to contribute in equal shares that is to say Rupees Twenty-nine thousand (Rs. 29,000) each.

And whereas in full satisfaction of the said sum of Rupees Twenty-nine thousand (Rs. 29,000) due to the said Somasunderam Chetty from the said Murugesu, the said Somasunderam Chetty has called upon the said Murugesu to transfer unto the said Somasunderam Chetty an un-30 divided extent of four hundred and eighty-three acres (483 acres) out of the said land called Thanketiya fully described in the Schedule hereto.

And whereas it has been agreed between the said Somasunderam Chetty and the said Murugesu that all monies due to the "Lakshmi Varthaka Syndicate *alias* "The Eastern Timber Trading Company" from its several debtors, contractors and others should be recovered as soon as possible.

And whereas the said Meedeniya's share of the losses and expenses incurred by the Lakshmi Varthaka Syndicate *alias* The Eastern Timber Trading Company up to the date of the said Meedeniya's retirement has 40 yet to be recovered from the said Meedeniya.

And whereas the said Somasunderam Chetty has undertaken to recover the said Meedeniya's share of the said losses and to recover all other monies due from several people in many respects and to bring such recoveries into the future business of the Eastern Timber Trading Company.

And whereas all the said and other recoveries shall form part of the business which the said Murugesu and the said Somasunderam Chetty has agreed to carry on hereafter under the name, style and firm of the Eastern Timber Trading Company.

Exhibits
No. A 4
Deed
No. 322
23-8-24
—continued.

And whereas all accounts and dealings whatever by and between the said Somasunderam Chetty and the said Murugesu in respect of the said "Lakshimi Varthaka Syndicate" *alias* "The Eastern Timber Trading Company" have been looked into and settled by and between the said Murugesu and the said Somasunderam Chetty.

10 And whereas the said Murugesu and the said Somasunderam Chetty have no claims whatever against each other in respect of the said business of "Lakshimi Varthaka Syndicate" *alias* "The Eastern Timber Trading Company".

And whereas the assets of the future business which the said Somasunderam Chetty and the said Murugesu shall and will carry on under the name, style and firm of the Eastern Timber Trading Company will consist chiefly of the following, to wit :—(1) Recoveries from Mr. J. H. Meedeniya in respect of several sums of money which the said Meedeniya has borrowed from the said Lakshimi Varthaka Syndicate *alias* The Eastern Timber
20 Trading Company from time to time as well as contributions due in respect of his liabilities to pay his share of the losses and expenses due to the said Lakshimi Varthaka Syndicate *alias* The Eastern Timber Trading Company, (2) recoveries of monies due from Mr. R. S. G. Robinson, (3) recoveries of monies due from Mr. H. C. Ranasinghe, (4) recoveries of monies due from C. Batuwantudawe, (5) recoveries of monies due from Mr. H.D.T. Fernando, (6) recoveries of monies due from Mr. D. D. Peris, (7) recoveries of monies due from J. P. Ariyanayakam, Mr. J. H. R. Joseph, Mr. P. L. M. Muttiah Chetty and others, (8) recoveries of damages due from several
30 parties, (9) Kathiresan Saw Mills erected at Pallebedde and Poorani *alias* Maduwanwala Saw Mills erected at Timbulketiya together with all accessories, (10) carts and bulls, (11) one weighing balance, (12) one lorry, (13) furniture, (14) one "Indian" side-car and motor bicycle, (15) one Oliver typewriter, (16) one file box, (17) tools, (18) sheds standing at Timbulketiya, (19) shed standing at Nos. 49 and 50, Armour Street in Colombo.

Now therefore in pursuance of the said agreement and in full satisfaction of the said sum of Rupees Twenty-nine thousand (Rs. 29,000) being the only balance due as aforesaid from the said Murugesu to the said Somasunderam Chetty on account of the losses and expenses incurred by the said Lakshimi Varthaka Syndicate *alias* The Eastern Timber Trading
40 Company and in consideration of the premises the said Murugesu doth hereby transfer, set over unto the said Somasunderam Chetty his heirs, executors, administrators and assigns the said undivided extent of four hundred and eighty-three acres (483 acres) out of the said land called Thanketiya fully described in the Schedule hereto.

Exhibits
 No. A 4
 Deed
 No. 322
 23-8-24
 —continued.

To have and to hold the said undivided extent of four hundred and eighty-three acres (483 acres) out of the said lands unto the said Somasunderam Chetty his heirs, executors, administrators and assigns for ever subject to the terms contained in Deed No. 298 dated 6th April, 1924, and attested by C. Vethecan of Colombo, Notary Public.

The said Somasunderam Chetty doth hereby for himself, his heirs, executors and administrators and assigns covenant and agree to and with the said Murugesu that the said Murugesu shall be free from liability to the said Somasunderam Chetty in respect of the old business “Lakshimi Varthaka Syndicate” *alias* “The Eastern Timber Trading Company”. 10

The Schedule above referred to.

The lands commonly called or known as Thanketiya or Udawalawe-kele, Thanketiyekele, Puhujulamakele, Gorakagahatotakele situated at the village of Udawalawe, Thanketiyabedde, Puhujulama and Gorakagahatota in the Kongla Bintenne Korale of the Wellawaya Division of the Badulla District of the Province of Uva, and bounded on the North by the Usweli-ara footpath, on the East by footpath the village limits of Tanhiriyawa Wattagepelessa, Demetapelessa and Alutgama shown in Topo P. P. No. 39 the village limits of Mahagama Uda Palle Bahirawa and Ekiriyajulama shown in Topo P. P. No. 43 (Daluketiarra), and on the South and West 20 by the boundary of the Province of Sabaragamuwa (Walawe Ganga), containing in extent fourteen thousand one hundred and seventy acres three roods and eight perches.

IN WITNESS WHEREOF the said Avanna Moona Somasunderam Chetty and the said Canagasabai Murugesu set their respective hands, to three of the same tenor and date as these presents at Colombo in the place and on the day, month and year in the beginning hereof written.

Sgd. A. M. SOMASUNDERAM CHETTY

Sgd. C. MURUGESU.

Sgd. C. VETHECAN, 30
 N. P.

Date of attestation : 23-8-1924.

No. C X 9. Horsfall's Monthly Report.

Superintendent's Account Current.

			Rs.	c.	Rs.	c.
By Balance	...	...			2,186	94
To Funds placed with M. B. I.	...	...	3,000	00		
By August Expenditure	...	...			1,799	57
To Balance carried forward	...	...	986	51		
			<u>3,986</u>	<u>51</u>	<u>3,986</u>	<u>51</u>

Exhibits
No. C X 9
Horsfall's
Monthly
Report
August 1924

Thanketiya Estate Balance Sheet, 31st August, 1924.

		Fol.	Assets	Liabilities
			Rs. c.	Rs. c.
10	A. J. Vander Poorten (Account Current)	...	1	986 51
	Mercantile Bank of India Ltd.	...	4	73 95
	Markandan	...	34	56 13
	Provisions A/c	...	36	179 01
	E. F. Horsfall	...	21	869 49
	Walker & Greig Ltd.	...	25	368 73
	Hunter & Co.	...	29	15 45
	H. W. Cave & Co.	...	29	41 93
				<u>1,295 60</u>
20				<u>1,295 60</u>

19th September, 1924.

Sgd. E. F. HORSFALL,
Superintendent.

C X 9. Thanketiya Estate—Report and Details of Expenditure of August, 1924.

Analysis No.	Details		Rs.	c.	Rs.	c.
	688 Coolies as per distribution at 81.06 cts.	...			557	68
1.	Superintendent's salary for August	...			750	00
3.	Expenses, gang of coolies from Kahawatta	...	20	00		
	Stamps Rs. 4.50, telegram 40 cts.	...	4	90		
30	Tappal cooly through jungle	...	5	00		
	Commission on cash Rs. 8.25, ch. book Rs. 3	...	11	25		
	Diary and postage Rs. 4.80, bicycle repair outfit 60 cts.	...	5	40		
	Check-roll, journal ledger files, rubber stamp and stationery as per H. W. Cave & Co. memo	...	41	93		
					88	48
4.	Rft. on drugs 76 cts., drugs and postage Rs. 13.34	...			14	10
5.	Grindstone and Rft.	...	10	43		
	3 Pitsaws and Rft.	...	61	45		
	2 chisels and postage	...	5	35		
40	Rain Gauge and postage	...	10	05		
					87	28
11.	Rft. on wire rope	...	10	66		
	Cart hire	...	26	00		
	Double float iron canoe	...	255	37		
	Cart hire	...	10	00		
					302	03
	Total	...			1,799	57

Exhibits No. C X 9 Horsfall's Monthly Report August 1924 —continued.	Headings	Labour Distribution		Totals	Total for		Totals						
		for the Month		as per	Month of	Previously		to					
				Analysis	August	Date							
		Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.				
General Charges :													
	1. Salaries	...KP	31	25	13	750	00	775	13	2,269	34	3,044	47
	2. Allowances	...	81	25	13			25	13	19	34	44	47
	3. Contingencies	...	81	25	13	88	48	118	61	810	53	424	14
	4. Medical	...				14	10	14	10	56	82	70	92
Equipment :													
	5. Tools	...				87	28	87	28	287	66	374	94
	6. Timber equipment	...								94	66	94	66
	7. Furniture	...								118	29	118	29
	8. Sundries	...								184	00	184	00
Main Roads :													
	9. Cart road (outlet)		326	264	24			264	24	293	87	557	61
	10. Bridges	...											
	11. Ferry	...	81	25	13	302	08	327	16	48	87	376	03
Field Works :													
	12. Felling and clearing	...	112½	91	19			91	19			91	19
	13. Road and drains...	...											
	14. Lining and holing	...											
	15. Nurseries	...											
	16. Planting	...											
	17. Weeding	...											
	18. Fences and boundaries	...	14	11	35			11	35	181	17	142	52
Buildings :													
	19. Bungalows	...	16	12	97			12	97	653	44	666	41
	20. Lines	...	90½	73	36			73	36	469	45	542	81
	21. Sheds	...	5	4	05			4	05			4	05
	22. Dispensary	...											
	Total ...		688	557	68	1,241	89	1,799	57	4,936	94	6,736	51

19th September, 1924.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya.

No. C X 10. Horsfall's Monthly Report.

**Thanketiya Estate—Report and Details of Expenditure for the Months of
September and October, 1924.**

Thanketiya Estate Balance Sheet, 31st October, 1924.

Exhibits

No. C X 10
Horsfall's
Monthly
Report
September/
October
1924

		Fol.	Assets	Liabilities
			Rs. c.	Rs. c.
To the Mercantile Bank of India Ltd. ...	...	4	2,389 15	
To Cash A/c ...	...	17	20 00	
To Markandan ...	...	34	682 65	
10 To Provisions A/c ...	...	36	292 04	
By Account Current ...	...	1		1,181 05
By E. F. Horsfall ...	...	21		1,514 97
By Walker & Greig Ltd. ...	...	25		584 24
By the Colombo Apothecaries' Ltd. ...	...	28		34 08
By Colombo Stores Ltd. ...	...	28		51 66
By Hunter & Co. ...	...	29		17 84
Total ...			3,388 84	3,388 84

Thanketiya Superintendent's Account as at 31st October, 1924.

			Dr.	Cr.
			Rs. c.	Rs. c.
20 To Balance from August ...	...		986 51	
To Estate Expenditure, September and October ...	...		3,758 55	
By Funds placed with Mercantile Bank, September				2,500 00
Do. do. October				3,000 00
By Paid, Walker & Greig's memo ...	...			368 73
By Paid, Hunter & Co. memo ...	...			15 45
By Paid, H. W. Cave & Co. memo ...	...			41 93
To Credit Balance carried forward ...	...		1,181 05	
Total ...			5,926 11	

80 Thanketiya Estate Provisions' Account, 31st October, 1924.

			Dr.	Cr.
			Rs. c.	Rs. c.
To Balance from August ...	...		179 01	
To Purchased during September and October ...	...		597 88	
To Cart hire, etc. Rft. and cooly labour ...	...		91 83	
By Issued to Markandan coolies ...	...			115 52
By Issued to estate coolies ...	...			460 16
By Balance to next month ...	...			292 04
Total ...			867 72	867 72

40

12-11-24.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya.

Exhibits	Analysis	Details	C X 10				
No. C X 10 Horsfall's Monthly Report September/ October 1924 —continued.	No.			Rs.	c.	Rs.	c.
		Labour, 845½ coolies at Rs. 83.70 in Sept. Check-roll	...	707	71		
		Labour, 541 coolies at Rs. 90.24 in October	...	488	22		
						1,195	93
	1.	Superintendent's salary for September and October	...			1,500	00
	3.	E. F. H.'s expenditure on road—6 days during two outbreaks rinderpest	... ..	27	00		
		Stamps Rs. 7.50, present to Buddhist priest Rs. 5, repairs to bike Re. 1	... ..	13	50		10
		Forwarding Agent, Kahawatta, 3 months	...	19	60		
		Tappal cooly through jungle 2 months Rs. 10, comm. on cash Rs. 10.30	... ..	20	30		
		Pen carbon book Rs. 4.44, envelopes 55 cts., bike frame bag Rs. 4.35	... ..	9	34		
		Mantles for lamp	... ..	2	06		
						91	80
	4.	Medical attendance E. F. H. in Colombo, Dr. Spaar	...	40	00		
		Drugs as C. A. C. memo	...	29	09		
						69	09 20
	5.	Marking gauge Rs. 5, square Rs. 2.10, pliers Rs. 2.70, small saw Rs. 2.70	... ..	12	50		
		Foot rule Rs. 2.66, 1 doz. forks Rs. 80, 1 doz. quintannies Rs. 25	... ..	107	66		
		Rft. Rs. 21.46, 6 galv. iron earth carry baskets and rft. Rs. 11.43	... ..	32	89		
						153	05
	6.	Stencil brush ink and combination and postage	...			8	35
	7.	3 buckets Rs. 10.25, 2 galv. baths small Rs. 8.50, goblet Rs. 5.30, rft. 86 cts.	... ..			24	91 30
	10.	120 outside slabs from Range Officer, Rakwana	...	30	00		
		Cart hire 22½ trips through jungle at Rs. 4.50	...	101	25		
						181	25
	11.	Cart hire chain block and crate Rs. 20, cart hire rope Rs. 5, 3 pulleys Rs. 6.75	... ..	31	75		
		30 yds. Manilla rope Rs. 3.19, packing and rft. Rs. 1.20	... ..	4	39		
		Staples and rft.	... ..	8	83		
						44	97
	19.	Transporting timber and reapers Rs. 5.50, staples 45 cts.	...			5	95
	20.	Cart hire roofing Rs. 54, carpenters Rs. 22.80, 23 lbs. nails Rs. 4.60	... ..	81	40		
		Expenses, Kahawatta Rs. 10, labour, loading Rs. 1.25	...	11	25		
		1 ton corrugated iron sheets, clips and ridging	...	440	60		
						533	25
				Total		3,758	55

Analysis	Labour Distribution		Totals		Total for		Previously	Total to Date	Exhibits No. C X 10 Horsfall's Monthly Report September/ October 1924 <i>—continued.</i>
	for September and October		as Analysis		the Months September & October					Rs. c.	Rs. c.
General Charges :									
	1. Salaries	...KP 61	53 08	1,500 00	1,553 08	3,044 47	4,597 55		
	2. Allowances	... 61	53 08		53 08	44 47	97 55		
	3. Contingencies	... 95	83 00	91 80	174 80	424 14	598 94		
10	4. Medical	...		69 09	69 09	70 92	140 01		
Equipment :									
	5. Tools	... 20	16 74	153 05	169 79	374 94	544 73		
	6. Timber equipment	...		8 35	8 35	94 66	108 01		
	7. Furniture	...		24 91	24 91	118 29	143 20		
	8. Sundries	...				184 00	184 00		
Main Road :									
	9. Cart road	... 361	313 02		313 02	557 61	870 63		
	10. Bridges	...		131 25	131 25		131 25		
	11. Ferry	... 128	112 24	44 97	157 21	376 03	533 24		
20 Field Works :									
	12. Felling and clearing	... 400	413 02		413 02	91 19	504 21		
	13. Road and drains...	...							
	14. Lining and holing...	...							
	15. Nurseries	... 2	1 80		1 80		1 80		
	16. Planting	...							
	17. Weeding	...							
	18. Fences and boundaries	... 30	25 11		25 11	142 52	167 63		
30 Buildings :									
	19. Bungalows	... 6	5 41	5 95	11 36	666 41	677 77		
	20. Lines	... 142	119 43	533 25	652 68	542 81	1,195 49		
	21. Sheds	...							
	22. Dispensary	...							
			1,886½	1,195 93	2,562 62	3,758 85	6,736 51	10,495 06	

12th November, 1924.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya.

Exhibits

No. C X 17 Horsfall's Monthly Report.

No. C X 17
Horsfall's
Monthly
Report
November/
December
1924

Thanketiya Estate Report and Details of Expenditure for the Months of November and December, 1924.**Superintendent's Account Current at 31st December, 1924.**

			Rs.	c.	Rs.	c.
By Balance from October	...	...	...		1,181	05
By Funds placed in November	...	...	...		1,000	00
By Paid Colombo Apothecaries	...	...	...		32	48
By Paid Colombo Stores	...	...	...		51	66
By Paid Hunter & Co.	...	...	...		17	84 10
By Paid Walker & Greig	...	...	...		584	24
To Estate expenditure November and December	...	...	5,063	86		
By Balance	...	...			2,196	59
			5,063	86	5,063	86

Provisions Account at 31st December, 1924.

			Rs.	c.	Rs.	c.
To Balance from October	...	...	...	292	04	
To Provisions purchased in November and December	...	...	...	982	21	
To Rft., cart hire and cooly hire	...	...	...	100	66	
By Issued on check-roll November and December	...	...			500	60 20
By Sold for cash	...	...			24	07
By Issued to others contractors, superintendents	...	...			190	49
By Balance carried forward	...	...			659	75
			1,874	91	1,874	91

Thanketiya Estate Balance Sheet at 31st December, 1924.

			Assets		Liabilities	
			Rs.	c.	Rs.	c.
Superintendent's A/c Current	...	...	2,196	59		
Mercantile Bank of India	...	...	220	82		
K. V. Markandan	...	...	732	65		30
Provisions A/c	...	...	659	75		
E. F. Horsfall	...	...			3,036	46
Walker & Greig Ltd.	...	...			643	20
Colombo Apothecaries'	...	...			54	72
Colombo Stores Ltd.	...	...			31	75
Hunter & Co.	...	...			43	68
			3,809	81	3,809	81

22nd January, 1925.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.

Analysis No.	Details	Rs. c.		Rs. c.		Exhibits No. C X 17 Horsfall's Monthly Report November/ December 1924 <i>—continued.</i>
	947 coolies at Rs. 87.95 in November ...	...	832	84		
	721 coolies at Rs. 87.91 in December ...	...	634	30		
	Superintendent's salary for November and December ...	...	1,500	00	1,467	14
	Bonus to S. J. Fernando ...	...	60	00	1,560	00
	3. New cheque book and reqn. Rs. 3.15, comm. on cheques and cash Rs. 3.18, stamps Rs. 10 ...	...	16	33		
10	Stationery and printing Rs. 35.25, tappal cooly Rs. 1.94 ...	...	37	19		
			53	52		
	Less discount not deducted from C. A. C. in Oct. A/cs. ...	...	0	50		
					53	02
	4. Drugs and attendance, S. J. Fernando Rs. 15.40, quinine Rs. 5.33, E. F. H. expenses ...	...	20	73		
	To Colombo ill with fever Nov. Rs. 208.10, medical attendance Rs. 30, drugs as C. A. C. memo Rs. 54.72 ...	...	292	82		
	E. F. H. expenses to Colombo 29-12-24 ...	...	98	84		
			412	39		
20	Less Discount not deducted from C. A. C. memo in Oct. A/cs	...	1	10		
					411	29
	5. Spirit level Rs. 3.60, plumb. bob Rs. 3.05, tape measure Rs. 5, snips Rs. 5.20 ...	...	16	85		
	Dividers Rs. 2, saw set Rs. 2, 5 chisels Rs. 5.11, road tracer rft. Rs. 36.29 ...	...	45	40		
	Sledge hammer Rs. 4.90, Eng. hammer 90 cts., mason's trowel Rs. 5, rft. 43 cts. ...	...	11	23		
	Plane iron Rs. 3, postage 35 cts., 2 spanners Rs. 2.25 ...	...	5	60		
					79	08
					9	00
30	6. Cart hire timber carts through jungle ...	...	6	70		
	7. Carpenter, making bed Rs. 4, twine for bed Rs. 2.70 ...	...	6	70		
	Mattress and pillows Rs. 38.01, cart hire Rs. 1.50, 6 chairs and rft. Rs. 20.56 ...	...	60	07		
					66	77
	8. 2 lanterns Rs. 7, stove Rs. 12, milk boiler Rs. 8, pan Rs. 2 ...	...	29	00		
	Knife Rs. 3, jars Rs. 3, wick 75 cts., mantles 80 cts., zinc bin Rs. 6.50 ...	...	14	05		
	Rft. 63 cts., jar Rs. 4, water-proof canvas Rs. 16.29 ...	...	20	92		
					63	97
40	11. Cart hire pulleys Rs. 1.50, lubricating oil Rs. 3.50, 2 small gal. blocks Rs. 5.60 ...	...	10	60		
	350 yds. Manilla rope Rs. 60.01, 4 rope pulleys blocks Rs. 78.55	...	138	56		
	Carrier frames, wheels, etc. erection, packing, cart hire and cooly hire ...	...	497	51		
					646	67
	15. Rft. sizal plants ...	...			3	27
	19. Sawn timber Rs. 114.20, erecting extensions and roof Rs. 200	...			314	20
	20. Contract 5 rooms lines Rs. 257.46, carpenters Rs. 6.80 ...	...	264	26		
	Sawn timber Rs. 73.19, hinges and nails Rs. 7.20 ...	...	80	39		
50					344	65
	21. Illuk grass and cart hire Rs. 12.50, 14½ carpenters Rs. 29 ...	...	41	50		
	Hinges, hasps, staples padlock ...	...	3	30		
					44	80
					5,063	86

Exhibits No. C X 17 Horsfall's Monthly Report November/ December 1924 —continued.	Analysis	Labour Distribution		Totals	Total for	Total	
		for Months		as	Nov. &	Previously	to
		Nov. & Dec.		Analysis	Dec.		Date
		Rs.	c.	Rs.	c.	Rs.	c.
	General Charges :						
	1. Salaries ...	61	53 21	1,560 00	1,613 21	4,597 55	6,210 76
	2. Allowances ...	61	53 21		53 21	97 55	150 76
	3. Contingencies ...	134	116 82	53 02	169 84	598 94	768 78
	4. Medical ...			411 29	411 29	140 01	551 30
	Equipment :						
	5. Tools ...	1	0 87	79 08	79 95	544 73	624 68
	6. Timber equipment ...			9 00	9 00	103 01	112 01
	7. Furniture ...	4	3 46	66 77	70 23	143 20	213 43
	8. Sundries ...			63 97	63 97	184 00	247 97
	Main Road :						
	9. Cart Road (outlet) ...					870 63	870 63
	10. Bridges ...					131 25	131 25
	11. Ferry ...	61	53 21	646 67	699 88	533 24	1,233 12
	Field Works :						
	12. Felling and Clearing ...	304	264 77		264 77	504 21	768 98
	13. Roads and drains ...	24	21 11		21 11		21 11
	14. Lining and holing ...						
	15. Nurseries ...	916½	811 01	3 27	814 28	1 80	816 08
	16. Planting ...						
	17. Weeding ...						
	18. Fences and boundaries ...					167 63	167 63
	Buildings :						
	19. Bungalows ...	32	28 14	314 20	342 34	677 77	1,020 11
	20. Lines ...	56	49 22	344 65	393 87	1,195 49	1,589 36
	21. Sheds ...	14	12 11	44 80	56 91	4 05	60 96
	22. Dispensary ...						
		1,668½	1,467 14	3,596 72	5,063 86	10,495 06	15,558 92

22nd January, 1925.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.No. S D 147
Counterfoil
of Cheques
May 1924/
Feb. 1925**No. S D 147. Counterfoil of Cheques.**Cheque counterfoil book, May, 1924, to February, 1925. (Numbers E 795301—
E 795400).No. S D 147a
Counterfoil
of Cheque
27-10-24**No. S D 147a. Counterfoil of Cheque.**Counterfoil of cheque leaf number E 795363 under date 27th October, 1924, in favour
of K. Balasingham for Rs. 3,500.

No. C X 29. Horsfall's Monthly Report.

Exhibits

Thanketiya Estate Balance Sheet on 11th February, 1925.

No. C X 29
Horsfall's
Monthly
Report
January
1925

			Rs.	c.	Rs.	c.
Superintendent's A/c Current	...	...	1	2,497	64	
Mercantile Bank of India	...	...	4	3	82	
Cash A/c	...	...	17	50	00	
K. V. Markandan	...	...	34	732	65	
Provisions A/c	...	...	36	414	08	
E. F. Horsfall	...	...	21			2,862 77
10 Walker & Greig Ltd.	...	...	25			648 20
Colombo Apothecaries'	...	...	28			61 17
Colombo Stores	...	...	28			31 75
Hunter & Co.	...	...	29			31 68
Cargills Ltd.	...	...	29			45 63
Check Rolls	...	...	30			21 99
				3,698	19	3,698 19

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.

16-2-25.

20

Provisions Account.

			Rs.	c.	Rs.	c.
To Balance from 31st December, 1924	...	...	659	75		
To Purchases and cart hire	...	...	40	60		
By Issues in January	...	...			286	27
By Balance on 2-2-25	...	...			414	08
			700	35	700	35

Superintendent's Account Current as at 11th February, 1925.

			Rs.	c.	Rs.	c.
To Balance from 31st December, 1924	...	...	2,196	59		
30 To Expenditure to 11th February, 1925, and Superintendent's salary, February, March	...	...	3,872	55		
By Funds placed with M. B. I. by A. J. V. P.	...	...			1,500	00
By Cash from A. J. Vander Poorten	...	...			500	00
By 50 lbs. tea and expenses to Mrs. Horsfall	...	...			71	50
By cheque to E. F. Horsfall 11-2-25	...	...			1,500	00
By Balance	...	...			2,497	64
			6,069	14	6,069	14

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.

16th February, 1925.

**Thanketiya Estate Report and Details of Expenditure for the Month of
January, 1925.**

Exhibits
No. C X 29
Horsfall's
Monthly
Report
January
1925
—continued.

Details	Rs.	c.	Rs.	c.
Check-roll labour 953½ coolies, Kys., K.P., Clerk, etc. ...			876	50
E. F. Horsfall Superintendent's salary for January, 1925 ...	750	00		
Do. do. February, 1925 ...	750	00		
Do. do. March, 1925 ...	750	00		
			2,250	00
Com. on cash omitted, November and December, 1924 ...	14	50		
Com. on cash, January, 1925, Rs. 1.50, telegrams Rs. 1.15, new tyre and tube cycle Rs. 7 ...	9	65		10
Cart hire, cooly hire, rft. and car, E. F. Horsfall, and effects to Colombo, 3 and 4-2-25 ...	89	36		
Int. on cash from E. F. Horsfall, Nov., Dec. to Jan., 21, 1925 ...	20	82		
Int. on balance due E. F. Horsfall, 21-1-25 to 11-2-25 ...	8	02		
S. J. Fernando, clerk's expenses to Colombo and 11 days' pay ...	36	17		
			178	52
Fraser Memorial Nursing Home fees, E. F. Horsfall, for 10 days, 30-12-24 to 8-1-25, ill with malaria fever ...	102	00		
Drugs to E. F. Horsfall and estate ...	67	08		20
Dr. E. C. Spaar for professional attendance, E. F. Horsfall ...	330	00		
			499	08
<i>Less overcharged in December A/c</i> ...	12	25		
			486	83
2 pairs hinges Rs. 1.20, carpenter making almirah Rs. 6 ...				7 20
Electric torch Rs. 6.30 milk boiler Rs. 8, mantles Rs. 1.55, written back as arranged with A. J. Vander Poorten ...	15	85		
Primus stove returned to Hunter & Co. ...	12	00		
Overcharged in December A/c ...	20	25		
17 lbs. nails for bridges Rs. 3.23, cart hire on timber slabs Rs. 36 ...	39	23		30
Cart hire, sizal plant Rs. 19.50, planting rubber stumps Rs. 2 ...	21	50		
10 lbs. nails Rs. 1.87, carpenter, bungalow, kitchen Rs. 59 ...	60	87		
			3,920	65
			48	10
			3,872	55

14th February, 1925.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.

Analysis	Labour Distribution								Exhibits No. C X 29. Horsfall's Monthly Report January 1925 <i>—continued.</i>			
	for the Month		Totals as		Total for		Previously			Total to		
	January		Analysis		January					Date		
	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.		
General Charges :												
1. Salaries	...	31	80	68	2,250	00	2,330	68	6,210	76	8,541 44	
2. Allowances	...	31	26	11			26	11	150	76	176 87	
3. Contingencies	...	68	77	66	178	52	256	18	768	78	1,024 96	
4. Medical	...				486	83	486	83	551	30	1,038 13	
10 Equipment :												
5. Tools	...								624	68	624 68	
6. Timber equipment	...								112	01	112 01	
7. Furniture	...				7	20	7	20	213	43	220 63	
8. Sundries	...				48	10	48	10	247	97	199 87	
Main Roads :												
9. Cart road (outlet)	...								870	63	870 63	
10. Bridges	...	78½	65	11	39	23	104	34	131	25	235 59	
11. Ferry	...	31	26	11			26	11	1,233	12	1,259 23	
Field Works :												
20	12. Felling & Clearing	626½	527	13			527	13	768	98	1,296 11	
	13. Roads and drains	16	13	48			13	48	21	11	34 59	
	14. Lining & holing...											
	15. Nurseries	...	41½	34	95	21	50	56	45	816	08	872 53
	16. Planting	...										
	17. Weeding	...										
	18. Fences & boundaries	...							167	63	167 63	
Buildings :												
	19. Bungalows	...	30	25	27	60	87	86	14	1,020	11	1,106 25
	20. Lines	...								1,589	36	1,589 36
30	21. Sheds	...								60	96	60 96
	22. Dispensary	...										
			953½	876	50	2,996	05	3,872	55	15,558	92	19,431 47

14-2-25.

Sgd. E. F. HORSFALL,
Superintendent, Thanketiya Estate.

Exhibits
No. S D 4
Pay List
February
1925

No. S D 4. Pay List.

Pay List for the Labourers of Thanketiya Estate during
the 1st to 28th February, 1925.

Names	Days	Rate		Amount Last Debt	Pro- visions	Cash	Total	Balance		Remark
		Rs. c.	Rs. c.					Rs. c.	Rs. c.	
John Singho	...	2	0 75	1 50	—	1 28	1 28	0 22	Paid	
Martin Colombokarai	...	3	0 75	2 25	—	1 08	1 08	1 17	„	
Ananthahami Kumbrugama	...	17½	0 75	13 12	—	5 33	5 33	7 79	„	
Pody Singho Pallawalai	...	15	0 75	11 25	—	8 00	8 50	3 25	„	10
Leonis Thalavai	...	2½	0 75	1 87	—	1 22	1 22	0 65	„	
Kirikoris Kamavathai	...	1½	0 75	1 12	—	1 08	1 08	0 04	„	
Martin Godakawela	...	6½	0 65	4 22	—	2 51	2 51	1 71	„	
Vavosingho	„	...	19	0 75	14 25	—	4 72	4 72	9 53	
Mendis	„	...	19	0 75	14 25	—	4 72	4 72	9 53	
Carolis Appu Kalipalatai	...	6	0 75	4 50	—	2 74	2 74	1 76		
Peris Colombokarai	...	2	0 75	1 50	—	—	—	1 50	„	
Pody Appuhamy	...	4½	0 75	3 37	—	3 37	3 37	—	„	
Podisingho Ratwatta	...	13	0 75	9 75	—	6 26	6 26	3 49	„	
Ratnahamy Naduthawela	...	5½	0 75	4 12	—	1 63	7 63	2 49	„	20
Tirupohamy Madampe	...	17	0 75	12 75	—	0 27	0 27	12 48	„	
Leonis Appu Veuturai	...	6	0 75	4 50	—	3 38	3 38	1 12	„	
Leonis Carpenter	...	1	1 50	1 50	—	0 76	0 76	0 74	„	
Leonis Appu	„	...	2½	2 00	5 00	—	2 80	2 20	„	
James	...	4	0 75	3 00	—	1 25	1 25	1 75	„	
Vanasooriar	...	3	0 50	1 50	—	—	—	1 50	„	
C. W. N. Jayewardene	...	28	1 00	28 00	—	—	—	28 00	„	
TOTAL				143 32		52 40	52 40	90 92		

	Rs.	cts.	
Provisions for labourers	...	52	40
Mudaliyar K. V. M. cattle-keeper	...	30	40
V. K. Sivasubramaniam	...	9	44
K. Sooriamoorthy	...	9	44
		101	68

30

No. S D 5. Letter.

THE MANAGER,
Thanketiya Estate,
Galagedera.

18-2-25.
Thanketiya.

Exhibits
 No. S D 5
 Letter
 18-2-25

Honoured Sir,

I am in receipt of your letter dated 10th instant enclosed with three cheques for Rs. 100 each. I have cashed the cheques for Rs. 297 and Rs. 3 was paid commission.

Today also I have received a letter enclosed with a cheque for Rs. 200 dated the 14th instant.

Regarding myself I am suffering from fever, a severe type frequently. That is why there is a little delay in writing to you. The doctor's verdict is that a change will do good. I came to understand that you require a conductor for your Pallai estate. In such case if you would favour me with your preference I shall ever pray. Hoping that you will take notice of my request and expecting your reply.

Sgd. V. K. SIVASUBRAMANIAM.

No. P 3. Deed No. 471.

P 3.

20

No. 471.

No. P 3
 Deed
 No. 471
 2-3-25

TO ALL TO WHOM THESE PRESENTS SHALL COME (1) Charles Batuwantudawe of Serpentine Road, Colombo ; (2) Canagasabai Murugesu of " Brooklyn ", Bambalapitiya, Colombo ; (3) John Henry Meedeniya Adigar of Ruwanwella ; (4) Karthigesu Chelliah of Dam Street, Colombo ; (5) Awanna Muna Navenna Somasunderam Chetty of No. 200, Sea Street, Colombo ; (6) Handundunnayakage Charles Ranasinghe of No. 31, Ketawellamulla in Colombo ; (7) Kasinather Vaitilingam Marcandan Mudaliyar of Colombo ; (8) Canapathipillai Thambiah of Panchikawatta Road, Colombo ; (9) Canagasabai Perumalpillai of Dam Street, Colombo ; (10) Pana Seyna Seyna Moona Kana Theena Kadiresan Chetty of No. 130, Sea Street, Colombo ; (11) Ana Seenana Navenna Somasunderam Chetty of No. 200, Sea Street, Colombo ; (12) Vairavanathan Carthigesu of Colombo ; (13) Moona Roona Rawanna Mana Ramen Chetty of No. 169, Sea Street, Colombo ; (14) Murugesu Albert Arulanandan of Colombo (hereinafter sometimes called the Vendors).

Send Greetings :

WHEREAS in and by a decree dated the 28th day of March, 1923, entered in case No. 3656 of the District Court of Badulla it was ordered and decreed that the lands in the Schedule hereto more fully described

Exhibits
 No. P 3
 Deed
 No. 471
 2-3-25
 —continued.

and set out be declared the property of the Crown and that the Crown do sell at the rate of Rupees Twenty (Rs. 20) an acre the said lands to the first six Vendors abovenamed and to Cathiravepillai Gnanasakeram of Kynsey Road Colombo and Watutantrige Simon de Alwis of Darley Road, Colombo, in the shares set out in the said decree reserving to itself out of the same a reservation of five chains in width along the Walauweganga provided that a sum of Rupees Two hundred and Seventy-five thousand (Rs. 275,000) is deposited with the Settlement Officer within twelve months of the said date and that any balance due after the exact acreage has been ascertained by demarcation is paid in thirty days of the notice of demar- 10 cation to the Settlement Officer.

AND WHEREAS at the request of the Vendors and in terms of the said Decree Antoine Joseph Vander Poorten of "Green Wood", Galagedera, in the Central Province, did deposit with the Settlement Officer on or about the 27th day of March, 1924, the sum of Rupees Two hundred and Seventy-five thousand (Rs. 275,000) which under the said Decree all the said first six Vendors abovenamed had become jointly and severally liable to pay to the Settlement Officer to enable them to obtain from the Crown a Conveyance in their favour of the said lands in the shares set out in the said decree.

20

AND WHEREAS the said John Henry Meedeniya Adigar in and by Deed 685 dated 28th February, 1924, and attested by C. Perumal Pillai of Colombo, Notary Public, and the said Cathiravepillai Gnanasekeram in and by Deed No. 4177 dated 26th March, 1924, attested by W. A. S. de Vos of Colombo, Notary Public, did assign and make over their respective interests in the said decree and in the said lands to the said Kasinather Vaitilingam Marcandan.

AND WHEREAS the first six vendors and the said Kasinather Vaitilingam Marcandan did in and by a Deed No. 448 dated 29th March, 1924, and attested by the Notary attesting these presents assign and make 30 over unto the said Antoine Joseph Vander Poorten all their right title and interest in and to the said decree entered in the said case No. 3656 of the District Court of Badulla and covenant with the said Antoine Joseph Vander Poorten to execute a conveyance of the said lands in his favour.

AND WHEREAS the Vendors have requested the Settlement Officer by letter to have a Crown Grant issued in respect of the said lands in favour of the said Antoine Joseph Vander Poorten and such Crown Grant has not yet been issued.

AND WHEREAS the 8th, 9th, 10th, 11th, 12th 13th and 14th Vendors have also been made parties to these presents inasmuch as they hold 40 certain deeds executed in their favour by certain of the other Vendors.

NOW KNOW YE AND THESE PRESENTS WITNESS that the Vendors in consideration of the premises do and each of them doth hereby grant convey assign transfer set over and assure unto the said Antoine Joseph Vander Poorten his heirs executors administrators and assigns all these the said lands in the said Schedule hereto more fully described and

set out save and except a defined portion (torn) thousand acres in extent to be allotted to the said Watutantrige Simon de Alwis, on the south-eastern side also more fully described in the said Schedule hereto together with all and singular the rights easements servitudes and appurtenances whatsoever of the said premises belonging or in anywise appertaining or used or enjoyed therewith or reputed or known as part and parcel thereof and all the estate right title interest property claim and demand whatsoever of the Vendors in to upon or out of the same.

Exhibits
No. P 3
Deed
No. 471
2-3-25
—continued.

To have and to hold the said premises hereby conveyed with their
10 and every of their appurtenances unto the said Antoine Joseph Vander Poorten and his aforewritten absolutely and for ever.

And the Vendors do and each of them doth hereby for themselves their respective heirs executors and administrators jointly and severally covenant and declare with and to the said Antoine Joseph Vander Poorten and his aforewritten that they the Vendors will from time to time and at all times hereafter at the request of the said Antoine Joseph Vander Poorten or his aforewritten but at their own cost and expenses do and execute or cause to be done and executed all such further and other acts
20 deeds matters and things whatsoever for more perfectly and effectually conveying the said premises hereby conveyed or expressed so to be used and vesting the same in the said Antoine Joseph Vander Poorten and his aforewritten absolutely and free of all encumbrances as shall or may by him or them be reasonably required.

IN WITNESS WHEREOF the Vendors have hereunto and to two others of the same tenor and date as these presents set their respective hands at the place and on the dates hereinafter mentioned.

The Schedule above referred to.

The lands commonly called or known as Udawalawekele, Thankettiya-
kele, Puhujulamekele, Gorokagahatotakele situated in the villages of
30 Udawalawe Thanketiyebedde Puhujulame and Gorokagahatota in the Kongala Bintenne Korale of the Wellawaya Division of the Badulla District in the Province of Uva as more fully described herein below :—

Lot	Topo P. Plan No. 38.		Extent
	Name of Land		
			A. R. P.
1	Udawalawekele, Thenketiyekele, Puhujulamekele, Gorakagahatotakele	...	... 14,170 3 8

and bounded as follows :—On the North by the Usweliara footpath ; on the east by footpath, the village limit of Thunhiriyawa, Watagepelessa, Demetapelessa and Alutgama shown in Topo P. P. No. 39 the village
40 limits of Mahagama Uda and Palle Bahirave and EkiriyaJulame shown in Topo P. P. No. 43 (Daluketiarra) ; on the South and West by the boundary of the Province of Sabaragamuwa (Walauwe Ganga) excluding therefrom

Exhibits a portion of one thousand acres (1,000 acres) to be allotted to the said
 No. P 3 Watutantrige Simon de Alwis ; on the South-western side adjoining the
 Deed reservation of five chains reserved by the Crown along the Walauwe Ganga
 No. 471 beginning at the middle of the western boundary.
 2-3-25
 —continued.

Signed in the presence of us this
 Second day of March, 1925 :

Sgd. S. M. YOOSOOF,
 Sgd. W. B. SAMARASINGHE.

Sgd. C. MURUGESU
 C. THAMBIAH 10
 PANA SEYNA SEYNA MOONA
 KANA THEENA KADIRESAN CHETTY
 J. H. MEEDENIYA
 ANA MOONA NAVENNA SOMASUNDERAM CHETTY
 ANA SEENA ANA NAVENNA SOMASUNDERAM CHETTY
 C. BATUWANTUDAWE
 K. CHELLIAH
 H. C. RANASIGHE
 C. PERUMALPILLAI
 K. V. MARCANDAN 20
 V. CARTHIGESU
 MOONA ROONA RAVENNA MANA RAMEN CHETTY
 M. A. ARULANANDAN.

Sgd. D. E. WEERASOORIYA,
 N.P.

No. P 4. Deed No. 472.

No. P 4
 Deed
 No. 472
 2-3-25

P 4.

No. 472.

THIS INDENTURE made and entered into at Colombo between
 Antoine Joseph Vander Poorten of Galagedera (hereinafter referred to as ³⁰
 the party of the first part) and (1) Charles Batuwantudawe of Serpentine

Road, Colombo ; (2) Canagasabai Murugesu of " Brooklyn ", Bambalapatiya, Colombo ; (3) John Henry Meedeniya Adigar of Ruanwella ; (4) Karthigesu Chelliah of Dam Street, Colombo ; (5) Avenna Moona Navenna Somasunderam Chetty of No. 200, Sea Street, Colombo ; (6) Handundunnayakage Charles Ranasinghe of No. 31, Ketawellamulla in Colombo ; (7) Kasinather Vaitilingam Marcandan Mudaliyar of Colombo (hereinafter referred to as the parties of the second part) and (1) Canapathipillai Thambiah of Panchikawatta, Colombo ; (2) Canagasabai Perumalpillai of Dam Street, Colombo ; (3) Pana Seyna Seyna Moona Kana Theena Kadirasan Chetty of No. 130, Sea Street, Colombo ; (4) Ana Seena Ana Navenna Somasunderam Chetty of No. 200, Sea Street, Colombo ; (5) Vairavanather Karthigesu of Colombo ; (6) Moona Roona Ravenna Mana Ramen Chetty of No. 169, Sea Street, Colombo ; (7) Murugesu Albert Arulanandan of Colombo (hereinafter referred to as the parties of the third part).

Exhibits
No. P 4
Deed
No. 472
2-8-25

WHEREAS the party of the first part has provided funds and assisted the parties of the second part to deposit with the Settlement Officer the purchase money for the conveyance to them by the Crown of the lands referred to in the Schedule hereto in terms of the decree in their favour in case No. 3656 of the District Court of Badulla on the 28th day of March, 1923, and the said parties of the second part have by a deed No. 448 dated the 29th day of March, 1924, and attested by the Notary attesting these presents assigned to the party of the first part all their right title and interest in and to the said decree and covenanted therein to convey the said lands to the party of the first part in the event of the Crown refusing to issue a Crown Grant in his favour instead of issuing a Crown Grant in their favour.

AND WHEREAS the Crown Grant in question is to be issued in favour of the parties of the second part and not in favour of the party of the first part and the parties of the second and third parts have therefore at the request of the party of the first part conveyed to him the said lands by Deed No. 471 bearing even date with these presents and attested by the Notary attesting these presents.

AND WHEREAS the parties of the second and third parts have required the party of the first part to enter into these presents and to declare their interests in the said premises.

NOW KNOW YE AND THESE PRESENTS WITNESSETH that the party of the first part shall hold and stand possessed of the said lands as absolute owner and with full power and authority to manage and control the same to fell and remove

Exhibits
 No. P 4
 Deed
 No. 472
 2-3-25
 —continued.

and dispose of the timber therein and to put the said lands to such use as he shall think fit in his absolute discretion and to sell the said lands for the best available price with or without the timber therein such price to be in his absolute discretion provided that if the price is less than Rupees one hundred (Rs. 100) per acre he shall obtain the approval of the parties of the second part for such sale and to apply all moneys realised by him in respect of the sale of such timber and of the said lands or any portion thereof in payment of such sums as shall be due and payable to him for moneys advanced to the Crown for the said purchase from the Crown and moneys expended on the management 10 control and working of the said lands as aforesaid and of such compensation or profits for himself as he shall think reasonable and equitable in his own discretion and shall pay over the balance *pro rata* according to their respective interests amongst the said parties of the second and third parts or their successors in title and such other person or persons as shall have a legal claim to or interest in the said lands provided however that it shall not be obligatory on any purchaser from the party of the first part to see to the application of the purchase money by the said party of the first part in manner herein provided and a receipt by him shall be a full and complete discharge to such purchaser for the payment of such purchase money.

IN WITNESS WHEREOF the parties hereto have hereunto and to two others of the same tenor and date as these presents set their respective hands at the place and on the date hereinafter mentioned.

The Schedule above referred to.

The lands commonly called or known as Udawalawekele, Thenketiyekele, Puhujulamekele, Gorakagahatotakele situated in the village of Udawalawe Thenketiyabedde Puhujulame and Gorokagahatota in the Kongala Bintenna Korale of the Wellawaya Division of the Badulla District in the Province of Uva as more fully described below :—

30

Lot	Topo P. Plan No. 38	
	Name of Land.	Extent.
		A. R. P.
1	Udawalawekele, Thenketiyekele, Puhujulamekele, Gorakagahatotakele	... .. 14,170 3 08

and bounded as follows :—On the North by the Usweliyara footpath ; on the East by footpath the village limit of Thunhiriyawa, Watagepelessa, Dematapelessa and Alutgama shown in Topo Plan No. 39, the village limits of Mahagama Uda and Palle Bahirave Ekiriyajulame shown in

Topo P. P. No. 43 (Daluketiara) ; on the South and West by the boundary of the Province of Sabaragamuwa (Walauwe Ganga).

Exhibits
No. P 4
Deed
No. 472
2-3-25
—continued.

Signed in the presence of us at Colombo
on this 2nd March, 1925 :

Sgd. S. M. YOOSOOF
Sgd. W. B. SAMARASINGHE

Sgd. C. MURUGESU

PANA SEYNA SEYNA MUNA KANA THEENA KADIRESAN
CHETTY

10 ANA MUNA NAVENNA SOMASUNDERAM CHETTY
ANA SEENA ANA NAVENNA SOMASUNDERAM CHETTY

C. BATUWANTUDAWE

H. C. RANASINGHE

K. CHELLIAH

A. J. VANDER POORTEN

C. PERUMALPILLAI

J. H. MEEDENIYA

K. V. MARCANDAN

C. THAMBIAH

20 V. CARTHIGESU

MOONA ROONA RAVENNA MANA RAMEN CHETTY

M A ARULANANDAN

Sgd. D. E. WEERASOORIYA,

N. P.

Which I attest :

Sgd. D. E. WEERASOORIYA,

N. P.

No. S D 3. Letter

S D 3.

THE MANAGER,

30 Thanketiya Estate, Galagedera.

Thanketiya,
3-3-25.

No. S D 3
Letter
3-3-25

Honoured Sir,

I have not received any reply for my previous letter dated the 18th ultimo. I have arranged to buy coconuts and plantains at Godakawela. As cattle disease is prevalent there, the Government prohibits carts to travel to and from Godakawela. I hear that this will exist into force still for another 5 or 6 days.

Exhibits
 No. S D 3
 Letter
 3-3-25
 —continued.

In a letter of the 10th ultimo you wrote that you had ordered for two watering cans, but I received no information from the station master Kahawatta.

Please send more money to buy straw. The proper season has advanced. Two hundred rupees is insufficient the present rate being Rs. 2 per 100 bundles.

The result of the rain gauge and labourers' payment list is annexed herewith.

I am suffering daily from severe attacks of fever which has taken the upper hand on me. Please reply to my previous letter. Expecting your 10 reply.

Yours obediently,
 Sgd. V. K. SIVASUBRAMANIAM.

No. S D 6
 Cash
 Account
 March
 1925

No. S D 6. Cash Account.

Cash Account for March, 1925.

Particulars	Dr.		Cr.	
	Rs.	c.	Rs.	c.
By Amount of cheques received ...				100 00
„ Do. cash received ...				50 00 20
To Commission for cheque ...	1	00		
„ Labour paid for March on C. Roll ...	50	78		
„ Cash payment for labour ...	2	50		
„ Railway charge for watering cans from Walker & Greig (Storage)...	1	25		
„ Expenses for arranging transport from Kahawatta railway station to Timbulketiya ...	7	50		
„ Sundries bought for store ...	34	10		
„ Poonac for bulls from Kahawatta ...	13	00		
„ Petty expenses for straw transporting ...	1	12		
„ Foolschap bought ...	1	00		30
„ Cash paid to B'caloa tree marker ...	13	00		
„ Coolies worked in February paid now ...	19	50		
„ Balance in hand ...	5	25		
				150 00
„ Balance in hand on 11.4.25 ...				5 25
By Cheque from Mudaliyar Marcandan ...				50 00
Commission ...	0	50		
Cash for carters to remit home ...	40	00		
Cloth including stitching, etc. ...	7	00		
Amount paid to carters for petty expenses ...	2	45		
				50 00 40

Sgd. A. TAMBIYAH,
 2-4-25.

Cash required for this month's expenses before the 10th inst. I do not like to keep much in hand but I have arranged for some more straw at Rs. 2 a hundred to pay before the new year.

Sgd. A. TAMBIYAH.

No. S D 7. Pay List.

Exhibits

No. S D 7
Pay List
March
1925Pay List for the Labourers of Thanketiya Estate
during the 1st to 31st March, 1925

Names	Days	Rate	Amount	Total	Balance Last		Total	Remarks	
					Pay	Balance			
		Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.		
M. Epuralebbe	11	1 00	11 00	5 88	5 12	2 50	7 62	Paid on 17-3	
A. Esumalebbe	14	1 00	14 00	6 90	7 10	2 50	9 60	do.	
S. Kachu Muhamadu	10½	1 00	10 50	5 70	4 80	4 50	9 30	do.	
10 S Meeralebbe	11	1 00	11 00	5 88	5 12	2 50	7 62	do.	
R. Esupa Lebbe	11	1 00	11 00	5 88	5 12	2 50	7 62	do.	
S. Atham Baba	11	1 00	11 00	5 88	5 12	2 50	7 62	do.	
A. Meera Saibo	10½	1 00	10 50	5 70	4 80	2 50	7 30	do.	
M. Kodukawela	26½	0 75	19 86	4 02	15 84	—	15 84	Paid on 31-3	
Uramanis	3½	0 75	2 62	—	2 62	—	2 62	do.	
Baba Singho	20	0 75	15 00	5 20	9 80	—	9 80	do.	
Gregoris	13½	0 75	10 12	4 98	5 14	—	5 14	do.	
C. W. Jayawardena	18	1 00	18 00	—	18 00	—	18 00	Paid on 19-3	
Podisingho	31	0 75	23 25	10 75	12 50	—	12 50	Paid on 31-3	
20 Ananthahamy	½	0 75	0 38	—	0 38	—	0 38	do.	
Podiappoo	7	0 75	5 25	0 75	4 50	—	4 50	do.	
				173 48	67 52	105 96	19 50	125 46	

Sgd. A. THAMBIYAH.

2-4-25.

Distribution of Works Done

		Rs. c.
Laying coffee and p. apple nursery	...	38 50
Transporting and planting 200 plantain stumps	...	38 50
Transporting coconut and laying in nursery	...	32 48
30 Tappal runner	...	18 00 paid off
Boatman	...	23 25
Watering and weeding nurseries	...	22 75
		173 48

Exhibits
 No. A 1
 Crown
 Grant
 30-3-25

No. A 1. Crown Grant.

A 1.

GEORGE THE FIFTH, BY THE GRACE OF GOD OF THE UNITED KINGDOM
 OF GREAT BRITAIN AND IRELAND AND OF THE BRITISH DOMINIONS
 BEYOND THE SEAS, KING, DEFENDER OF THE FAITH.

Sgd. W. H. MANNING.

I certify that the above signature attached by means of
 a stamp under the provisions of Ordinance No. 30 of 1884
 has been so attached in my presence :

Sgd. E. H. LUCETTE, 10
Private Secretary to the Governor.

TO ALL TO WHOM THESE PRESENTS SHALL COME :

Greeting :

WHEREAS proceedings were taken under the Waste Lands Ordinance of 1897, 1899, 1900 and 1903 in respect of the lands commonly called or known as Udawalawekele, Thanketiyakele, Puhujulamakele, Gorokgahatotakele situate in the village of Udawalawe, Thanketiyabedde, Gorokgahatota and Puhujulama in the Kongala Bintenne Korale of the Wellawaya Division of the Badulla District in the Province of Uva, appearing under Notice No. 6536 published in Government Gazette 20 No. 6837 dated the 7th day of September, 1917.

AND WHEREAS (1) Weerawardene Nallapperuma Dissanayake Seelman Bandara of Udaha Walauwa Kolonna Ratnapura District ; (2) Weerawardene Nallapperuma Dissanayake William Bandara *alias* W. B. N. Dissanayake of Eraporuwa Walauwa Kolonna Ratnapura District ; (3) Weerawardene Rupasinghe Mudali Kiri Banda *alias* K. B. Rupasinghe of Kolonna Ratnapura District ; and (4) Weerawardene Nallapperuma Dissanayake Simon Bandara of Walauwa Eraporuwa Ratnapura District aforesaid preferred a claim to the lands and the claim was referred under sections 5 and 6 of the said Ordinance to the District Court of Badulla 30 in the proceedings No. 3656 of the said Court :

AND WHEREAS (1) Weerawardene Rupasinghe Mudali Kiri Menike of Poharabawa in Kuruwiti Korale, Ratnapura District ; (2) Daniel Elmore Jayetileke ; and (3) Charles Frederick Dharmaratna both of Ratnapura ; (4) Handundunnayakage Charles Ranasinghe of No. 31, Ketawellamulla, Colombo ; (5) Don Albert Dias Jayasuriya of No. 13, Regent Street, Colombo ; (6) Watutantrige Simon de Alwis of Darley Road, Colombo ; and (7) Bodinagoda Don Charles Appuhamy of Ratnapura aforesaid were included in the said reference to Court as interested parties and the following persons :—

(1) Awenna Muna Nawenna Somasunderam Chetty, (2) Canagasabai Murugesu, (3) Charles Batuwantudawe and (4) Karthigesu Chelliah, all of Colombo were added as intervenients in the said action.

AND WHEREAS after the said reference to the said District Court a settlement was arrived at between the said parties and filed of record in the said proceedings and decree was entered in terms of the said settlement namely :

Exhibits
No. A 1
Crown
Grant
30-3-25
—continued.

(1) That judgment be entered declaring the land under reference in this case the property of the Crown.

(2) That the Crown agrees to sell on the usual conditions on which Crown lands are sold at the rate of Twenty rupees (Rs. 20) an acre to the following persons in shares set out against their names the entirety of the said land only reserving to itself out of the same a reservation of five chains in width along the Walawe Ganga such reservation to be surveyed and demarcated on the land at the cost of the Crown.

Provided that a sum of Rupees Two hundred and Seventy-five thousand (Rs. 275,000) is deposited with the Settlement Officer within twelve months of the date of the decree declaring the land to be Crown property and that any balance after the exact acreage has been ascertained by demarcation is paid within thirty days of the notice of demarcation to the Settlement Officer.

20	C. Batuwantudawe	...	...	1000/13860 and
				1861 1/6 13860
	C. Murugesu	...	...	1861 1/6 13860
	K. Chelliah	...	...	1861 1/6 13860
	A. M. N. Somasunderam Chetty	...	...	1861 1/6 13860
	W. Simon de Alwis	...	...	1861 1/6 13860
	H. C. Ranasinghe	...	...	1861 1/6 13860
	W. Simon de Alwis	...	...	1000/13860 to be
80				allotted on the western side adjoining the reservation if five chains reserved by the Crown along the Walawe Ganga beginning at the middle of the western boundary.

C. Gnanasekeram 693/13860

In the event of the acreage to be sold to the intervenient being ascertained to be more than 13860 acres or less the above shares with the exception of 1000/13860 acres each allotted to W. Simon de Alwis and C. Batuwantudawe to be varied accordingly and that each party to bear his own costs.

AND WHEREAS the said lands have been ascertained that the extent of the lands is 13492 acres.

40 NOW KNOW YE that in pursuance of the terms of the decree entered in the said case No. 3656 of the said Court and in consideration of the Sum of Rupees Two hundred and sixty-nine thousand eight hundred and forty (Rs. 269,840), (the receipt whereof is hereby acknowledged), we of our special grace certain knowledge and mere motion have granted and assigned and by these presents do grant and assign the shares as hereinbefore set forth unto the said (1) Charles Batuwantudawe of Reid Avenue

Exhibits
 No. A 1
 Crown
 Grant
 30-3-25
 —continued.

Colombo ; (2) Canagasabai Murugesu now of Brooklyn, Bambalapitiya South ; (3) John Henry Meedeniya Adigar of Ruwanwella ; (4) Kartigesoe Chelliah of Dam Street, Colombo ; (5) Awenna Muna Nawenna Soma-sunderam Chetty of Sea Street, Colombo ; (6) Handundunnayakage Charles Ranasinghe of No. 31, Ketawellamulla, Colombo ; (7) Watutantrige Simon de Alwis now of St. James', Kollupitiya ; and (8) Cathiravel Pillai Gnana-sekeram of Kynsey Road, Colombo, their respective heirs and assigns (hereinafter called the Grantees) the following premises to wit :—

An allotment of land called Tenketiyebedde in Tenketiyabedde village Kongala Bintenne Korale of Wellawaya Division, on the North by Usweli 10 Ara and a road, on the East by road Katupila Ara lot 1 in Final Topo 39 Talderian Ara *alias* Katupila Ara lot 1 in Final Topo P. P. 43 and Daluketi Ara, on the West by reservation along the Walawe Ganga containing in extent (exclusive of Habarala Ara, Wattetota Ara, Kovu Ara and streams) thirteen thousand four hundred and ninety-two acres (13,492 acres) according to the annexed survey and description thereof authenticated by A. J. Wickwar, Esquire, Surveyor-General, bearing date the 16th February, 1925, No. 366292.

TO HAVE AND TO HOLD the said premises with their and every of their appurtenances unto the said grantees their respective heirs and 20 assigns subject to the existing rights of way in free and common soccage for ever be and they yielding and paying yearly and every year to our Governor of our Island of Ceylon on behalf of us our heirs, successors a quit rent of peppercorn on the First day of January in each year or so soon after as the same shall be demanded and subject to the several provisos and reservations hereafter declared and contained concerning the same that is to say, provided always that the said lands shall be liable to such regulations as now existing and as may hereafter be enacted relative to landed property in general and that it shall at all times be 30 lawful for us our heirs and successors or for any person or persons acting in that behalf by our or their authority to resume and enter upon possession of any part of the said lands which it may at any time by us our heirs and successors be deemed necessary to resume for making, constructing such road and bridges as may be necessary for public purposes or for the benefit of the proprietors of their lands already purchased or to be hereafter purchased from us our heirs and successors in and upon the said lands hereby granted and assigned and provided also that it shall at all times be lawful for us our heirs and successors or for any person or persons acting in that behalf by our or their authority to cut search dig for and take away all such indigenious timber stones cabook and other materials 40 and the produce of the said lands as may be necessary or requisite for making and keeping the said roads and bridges in repair or for any other public works whatsoever.

And we hereby also save and reserve to us our heirs and successors all right and title to the mines, minerals, plumbago, gold, silver, copper, iron, tin, lead and other metals and the ores thereof and to all mineral oil, coal, shale or other deposit or formation from which mineral oil may

be obtained (which said mineral oil, coal, shale or other deposit or formation as aforesaid shall hereinafter in these presents be deemed to be included and comprised in the terms "Minerals" in or upon the said lands together with full power of entry for the same respectively and all other powers and privileges necessary or requisite for the building or constructing such road or bridges as aforesaid or for the cutting, procuring and carrying away the timber, stone, cabook and other materials for the purposes aforesaid or for the discovering or working such mines or procuring, smelting and carrying away the said plumbago, gold, silver, copper, iron, tin, lead and other metals or the ores thereof and any minerals in or upon the said lands.

And we hereby declare that it shall not be lawful for the said grantees their respective heirs or assigns or any person claiming by through under or in trust for him them or any of them to prospect for dig for mine or recover any of the above-mentioned minerals or metals that may be discovered on the said land and premises under this grant or under any subsequent transfer, lease, encumbrance or conveyance of the land and premises hereby granted and assigned as aforesaid save only under grant or license expressly obtained from us our heirs and successors for the purpose of prospecting for digging for or mining for any such minerals or metals and then only subject to the Royalties, terms and conditions in such mining licenses or grant contained.

And we do hereby further declare that should the said grantees their respective heirs and assigns or any person claiming by through under or in trust for him, them or any of them prospect for, dig for, mine or recover any such minerals or metals found on in and under the said land and premises without having obtained from us our heirs, successors a grant or license in that behalf as aforesaid then the grant hereby created shall be forthwith rendered void and inoperative and the land hereby granted and assigned together with all buildings, improvements erected or effected thereon shall revert to and be forthwith vested in us our heirs or successors without the said grantees their respective heirs and assigns or any person claiming by through under or in trust for him or them or any of them being entitled to any compensation whatsoever in respect of such buildings or improvements.

And provided further that the said description and measurement herein contained of the said premises hereinbefore mentioned to be granted and assigned shall be hereby taken to be correct and in the event of any error or mistake hereafter appearing therein that the said grantees their respective heirs or assigns shall not be entitled to claim any compensation or abatement of the price paid for the same by reason thereof.

IN WITNESS WHEREOF we have caused these our letters to be made patent and the Public Seal of our Island to be hereunto affixed at Colombo in the said Island this 30th day of March, 1925.

By His Excellency's Command,
Sgd. C. CLEMENTI,
Colonial Secretary.

Exhibits
No. A 1
Crown
Grant
30-3-25
—continued.

Exhibits **No. P 12. Plaintiff in D. C. Colombo Case No. 15811 and Evidence of Vander Poorten**

No. P 12
Plaint in
D. C.
Colombo
Case
No. 15811
and
Evidence of
Vander
Poorten
15-5-25

IN THE DISTRICT COURT OF COLOMBO

1. ANTOINE JOSEPH VANDER POORTEN of Greenwood Estate, Galagedera.
2. CHARLES BATUWANTUDAWE of Serpentine Road, Colombo,
3. KARTHIGESOE CHELLIAH of Dam Street, Colombo,
4. HANDUNDUNNAYAKE CHARLES RANASINGHE of Ketawalamulla in Colombo,
5. AWANNA MOONA RAWANNA SOMASUNDERAM CHETTY of Sea Street, Colombo,
6. KASINATHAR VAITHIALINGAM MARCANDAN of Colpetty, Colombo *Plaintiffs.*

10

vs.

1. WATUTANTRIGE SIMON DE ALWIS of Colpetty,
2. CANAGASABAI MURUGESU of Wellawatta, Colombo...*Defendants.*

No. 15811.

On this 15th day of May, 1925.

The plaintiff of the plaintiffs abovenamed appearing by D. E. Weera-sooriya their Proctor states as follows :—

1. The defendants reside at Colpetty and Wellawatte within the jurisdiction of this Court.
2. In Special Case No. 2656 of the District Court of Badulla under the Waste Lands Ordinance decree was entered in terms of which the Crown agreed to sell to the 2nd to 5th plaintiffs John Henry Meedeniya and Cathiravelpillai Gnanasekeram and the defendant a tract of land known as Thanketiya in the Province of Uva containing in extent about 13,860 acres and more fully described in the Schedule hereto annexed at or for the price of Rs. 275,000 to be paid on or before the 28th day of 30 March, 1924.
3. The terms of the said decree were such that each of the eight decree-holders to be allotted certain specific extents but the Crown was entitled to claim the full amount payable in respect of the entire tract before conveying to any of the decree-holders the specific shares allotted to each. The extent allotted to the 1st defendant was thousand acres and the amount payable to him in terms of the decree was Rs. 20,000.
4. The said Cathiravelpillai Gnanasekeram and John Henry Meedeniya conveyed their right title and interest to the 6th plaintiff.

5. The 2nd to 6th plaintiffs requested the 1st Plaintiff to pay to the Settlement Officer as representing the Crown the said sum of Rs. 275,000.

6. The 1st plaintiff thereupon on or about the 28th day of March, 1924, at Colombo within the jurisdiction of this Court paid to the Settlement Officer the said sum of Rs. 275,000 which amount included the sum of Rs. 20,000 payable by the 1st defendant in respect of the thousand acres allotted to him.

7. The 1st defendant thereafter consented to an application made by certain third parties in the said Special Case No. 3656 of the District Court of Badulla to have the decree vacated and thereby renounced the benefit accruing to him under the said decree and the said application was refused by the Court.

8. On the 31st March, 1925, a Crown Grant was issued conveying the said thousand acres to the 1st defendant.

9. On the 2nd March, 1925, the 2nd to 6th plaintiffs and the 2nd defendant conveyed all their interest in the said tract of land to 1st plaintiff by Deed No. 471 dated the said 2nd day of March, 1925, and attested by D. E. Weerasooriya of Colombo, Notary Public.

10. A cause of action has therefore accrued to the plaintiffs to recover from the 1st defendant the said sum of Rs. 20,000 paid by the 1st plaintiff for the 1st defendant's use and benefit or to have a declaration that the said thousand acres are held by the 1st defendant in trust for the plaintiffs.

Wherefore the plaintiffs pray :—

(1) That the 1st defendant be ordered to pay the plaintiffs the said sum of Rs. 20,000 with legal interest thereon from 28th May, 1924, till payment in full ; or

(2) That the Court do declare that the said 1,000 acres are held by the 1st defendant in trust for the plaintiffs and that the 1st defendant be ordered to convey the same to plaintiff within a period to be fixed by the Court and in default the said conveyance be executed by the Court in favour of plaintiffs.

(3) For costs and for such other and further relief as to this Court shall seem meet.

Sgd. D. E. WEERASOORIYA,
Proctor for Plaintiffs.

The Schedule referred to

The lands commonly called and known as Udawalawekele, Than-ketiya-kele, Puhujulamekele, Gorokagahatotakele situated in the village of Udawalawe, Thenketiyabedde, Puhujulame and Gorakagahatota in

Exhibits.
No. P 12
Plaint in
D. C.
Colombo
Case
No. 15811
and
Evidence of
Vander
Poorten
15-5-25
—continued.

Exhibits
 No. P 12
 Plaint in
 D. C.
 Colombo
 Case
 No. 15811
 and
 Evidence of
 Vander
 Poorten
 15-5-25
 —continued.

the Kongala Bintenne Korale of the Wellawaya Division of the Badulla District in the Province of Uva more fully described herein below :—

Topo P. P. No. 38

Lot	Name of Land	Extent A. R. P.
1	Udawalawekele, Thenketiyekkele, Puhujulamekele, Gorokagahatotakele	... .. 14,170 3 08

and bounded as follows :—On the North by the Usweliyara footpath, on the East by footpath the village limit of Thunhiriyawa, Wattedepelessa, Demetapelessa and Alutgama shown in Topo P. P. No. 39 the village limits of Mahagama Uda and Palle Bahirave and Ekiriya Julama shown in Topo P. P. No. 43 (Daluketti Ara).

On the South and West by the boundary of the Province of Sabaragamuwa (Walawewa Ganga).

Sgd. D. E. WEERASOORIYA,
Proctor for Plaintiffs.

MR. WIJEWARDENE calls :

A. J. VANDER POORTEN affirmed :

I am the plaintiff. I am 77 years of age. I live at Galagedera and am a proprietary planter. I do not know how much I am worth. I am thought to be very wealthy. I own a number of properties and estates up-country and in the low-country. I know the land which is the subject matter of this action, it is about 13,860 acres in extent.

This land was the subject of proceedings under the Waste Lands Ordinance, and the case No. 3656 Special has been filed in the District Court of Badulla in respect of it. I produce a certified copy of the decree in that case P 1. The 2nd plaintiff in this case was the 3rd intervenient in the Badulla case and the 3rd plaintiff was the 4th intervenient. The 4th plaintiff in this case was the 4th interested party in that case. The 5th plaintiff in this case was the 1st intervenient and the 1st defendant in this case was the 6th interested party in the Badulla case. The 2nd defendant was the 2nd intervenient. Besides these parties I have mentioned there were John Meedeniya and C. Gnanasekeram who were parties in the Badulla case. Under the decree in that case the land was declared to be Crown land and the Crown agreed to sell it at Rs. 20 an acre to the persons mentioned in the decree. The 1st defendant in this case was to get 1,000/13,680 share to be allotted to him on the south-western side adjoining the reservation in favour of the Crown along the Walawe Ganga. Even if after the survey of the land by the Crown the acreage was found to be more or less, the 1st defendant in this case was to get 1,000 acres

as I understood the situation. A similar exception was made in favour of the 2nd plaintiff in this case. The 2nd plaintiff Mr. Batuwantudawe is well known to me.

On the 27th of March, 1924, the 2nd to 6th plaintiffs came to my bungalow and asked me to assist them. They told me that on that very same day before 4 o'clock some money had to be deposited with the Settlement Officer for the purchase of this land, or else the sale of the land would be withdrawn altogether, to the people mentioned in the decree. I understood that if the money was not paid on that day the
 10 Government would not execute a transfer in their favour and that the option of purchase given to the co-plaintiffs would lapse. I then consented to give the money and gave a cheque to my secretary and asked him to accompany the co-plaintiffs to Colombo. They came to Colombo and were just in time, and the cheque was paid. I produce a counterfoil of the cheque and my bank pass book. The cheque is dated 27th March, 1924, P 2 for Rs. 275,000 drawn in favour of the Settlement Officer. I also produce my pass book on the Hongkong & Shanghai Bank, showing that under the date 28th March, 1924, the amount of the cheque had been paid to the Settlement Officer. Subsequently a portion of this money
 20 was refunded to me, a sum of Rs. 5160. The payment was made to the Settlement Officer as representing the Crown.

I know that a Crown Grant was issued. I produce it dated 30th March, 1925. It was issued in favour of the 2nd, 3rd, 4th, 5th plaintiffs, the 2nd defendant J. H. Meedeniya, C. Gnanasekeram and the 1st defendant. A specific portion in extent 100 acres was allotted to the 1st defendant by the Crown. As I paid the full amount due I have no reason to suppose that the 1st defendant made any payment. I received an acknowledgment for the payment. The Crown Grant states that a sum of Rs. 269,840 was paid as consideration. All this money was paid by
 30 me. No part of it to my knowledge was paid by the 1st defendant. On the 2nd March, 1925, the co-plaintiffs executed a deed in my favour No. 471 of 2nd March, 1925, P 5. Among others the 2nd, 3rd, 4th, 5th and 6th plaintiffs signed that deed, transferring this land to me. They transferred by it all their right, title and interest in the land.

I demanded payment from the 1st defendant of the sum of Rs. 20,000 that was included in the payment made by me to the Settlement Officer. I have been informed by my Proctor that he has made no payment of the said sum. The 1st defendant has either to convey the land to the plaintiffs or pay the sum of Rs. 20,000 with interest from the date of
 40 payment.

Cross-examined :

The Rs. 275,000 was not given by me as a loan to the gentlemen who came to see me on the 27th March, 1924. It was a payment made by me as they agreed that they would take steps to have the land conveyed by

Exhibits
 No. P 12
 Plaintiff in
 D. C.
 Colombo
 Case
 No. 15811
 and
 Evidence of
 Vander
 Poorten
 15-5-25
 —continued.

Exhibits
 No. P 12
 Plaint in
 D. C.
 Colombo
 Case
 No. 15811
 and
 Evidence of
 Vander
 Poorten
 15-5-25
 —continued.

the Crown in my favour and they did take these steps. They were to convey to me their right, title and interest in the land by asking the Crown to convey the land in my favour.

Before the 27th of March, 1924, they had not spoken to me about this matter, but I think my Proctor spoke to me about it. It is a long time ago and my memory is not very clear.

On the 27th March, 1924, I did not know that the 1st defendant Alwis was to get a 1,000 acres divided off. I was not informed of the details on that day and I believed that all the people who came to me were going to transfer their interests in the land to me. All my co-plaintiffs in this case 10 came to me and told me that if they paid a certain amount of money the Crown was willing to transfer this land to them. At the time I did not know the details with regard to the land, but they told me that the rights which were going to be transferred to them by the Crown were worth Rs. 275,000. In fact I believed that they were worth more. I am very well off and I thought that this would be a good investment.

I have been sued by my co-plaintiffs in case No. 20662 and by the 2nd defendant in this case. That action was filed on the 29th July, 1926. In their plaint they have stated that about the 28th day of March, 1924 I lent to them a sum of Rs. 211,000 to be repaid on demand with interest 20 for the purpose of making up a sum of Rs. 275,000 payable to the Land Settlement Officer.

Q. Have you told the Court in examination in chief all the facts with regard to the co-plaintiffs coming and asking you for the sum of Rs. 275,000 ?

A. They told me at the time that they would leave any settlement entirely in my hands and that the Crown Grant would be made in my favour and that I could act with them in the matter as I thought it fair. That is to say, in case I sold the property or in case I should work the property and exploit the timber and the valuable things that there might 30 be on the estate I should deal with them in an equitable way. When I paid the money I thought that the Crown Grant would be in my favour, and that is what I fully expected. Later they conveyed their interests to me. There was a further agreement between me and my co-plaintiffs that I should not sell the land at less than Rs. 100 an acre except with their consent. That agreement was entered into on that same day that the deed P5 was executed. (Shown Deed 472 of 2nd March, 1925 D1) It was by this deed that I agreed in case I sold the land for less than Rs. 100 per acre I should get their consent. I was compelled to sign that deed because they refused to sign the transfer unless I entered into that 40 agreement. They did not say so, but I knew that. I got that deed because I knew that the Crown Grant was not in my favour. At the time I paid the Rs. 275,000 I was not aware that Alwis the 1st defendant was interested in the matter. On the day I paid the Rs. 275,000 there was just time enough to run up to Colombo and make the payment before the closing of the office and there was no time to enter into any writing and I

left the matter to my Proctor to get a writing from the people who had come to see me. It was not possible to get a writing before the cheque was paid in. I was willing for the sum I paid to take over all their rights. A sum of Rs. 5,160 was returned to me by the Government (shown D2). This is the answer filed by me in case No. 20662. In my answer I say that I paid Rs. 215,000 and that out of that Rs. 5,160 was refunded and in the plaint in that case my co-plaintiffs say that I lent them the sum of Rs. 211,000 (Shown copy of plaint D3). That is correct, because they had given me Rs. 60,000 which they had collected among themselves. I have
 10 stated in my answer in that case that I paid Rs. 215,000 because Rs. 60,000 was paid by the Co-plaintiffs to make up the Rs. 275,000. They handed me the Rs. 60,000 in my bungalow. I do not know who contributed that money or what proportion each party paid. It was handed to me in case (Cash). At the time I filed this action against the 1st defendant and Mr. Murugesu there was no dispute between me and my co-plaintiffs. Subsequently I entered into an agreement with the added defendant but that was not to sell the land to him. I gave him the option to purchase the land which is quite a different thing to selling the land to him. As soon as the Co-plaintiffs heard of that they filed case No. 20662 I think.
 20 Even if the dispute between myself and my co-plaintiffs did not arise I would have mentioned about that Rs. 60,000 paid to me. What I stated in my plaint that I paid Rs. 275,000 to the Settlement Officer is correct because I paid it by cheque, but that was not all my own money. I gave no details as to how I procured it and so on, but I stated that I paid that amount. The Rs. 60,000 was a contribution towards the payment. It was made to me and not to the Settlement Officer.

I have been to this land several times. The land transferred to me by the deed was excluding the land which was transferred by the Crown to Alwis. I never had any dealings with Alwis and I do not know him.
 30 I did not know that the people who came to me were Alwis' attorney. I never enquired at any time. I did not trouble to communicate with Alwis. I left the matter in the hands of my Proctor. I do not think I am a very careful man of business.

Q. Did you realise that if a man comes to you purporting to represent a 3rd party that you must be careful to see that he has got the authority to represent that 3rd party.

I left it to my proctor to take the necessary care. If there was no proctor I would have taken care to find out whether they had such authority or not but in this case I left the matter entirely to my proctor.
 40 I do not remember whether I or my Proctor communicated with the 1st defendant at any time to find whether the co-plaintiffs had authority to act for Alwis. My Proctor must have made enquiries because he told me very soon afterwards that Alwis would not join. I do not remember my Proctor telling me that Alwis said that his 1,000 acres were separate and that he had nothing to do with the other lands. I did not communicate to Alwis that I had received a cheque from the Settlement Officer for

Exhibits
 No. P 12
 Plaint in
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 —continued.

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 No. P 12
 Plaint in
 D. C.
 Colombo
 Case
 No. 15811
 and
 Evidence of
 Vander
 Poorten
 15-5-25
 —continued.

Rs. 5,160 because that was not his business. I think the other plaintiffs knew of the payment of that sum to me. I do not think I wrote a letter when I sent the cheque for Rs. 275,000. I sent my secretary with my cheque. My secretary is in Ceylon. I had no security at all when I paid the Rs. 275,000. Except for the Rs. 60,000 they had paid me I had no security for the rest of the Rs. 275,000. I did not look for repayment of the Rs. 215,000 but I expected to get the Crown Grant in my favour for the whole land. There was no agreement that they should convey the property to me but they promised in my bungalow that they would request the Settlement Officer to make the Crown Grant in my favour 10 and that all their interests in the whole land would be transferred to me, and my Proctor said that he would see that everything was done, and I trusted him. My Proctor did not tell me that there was another gentleman Mr. Alwis who was entitled to 1,000 acres. I was under the belief that the people who came to me had under the decree the right to the whole land and relying on their word I paid the Rs. 215,000 together with the Rs. 60,000. At that date I knew the 2nd plaintiff, the 2nd defendant and Mr. Chelliah the 3rd plaintiff. I did not know Ranasinghe the 4th plaintiff. That was the 1st day that he was introduced to me. Gnanasekeram was not known to me but he also came. I knew the 6th plaintiff very well. 20 He had the reputation of being a rich man. I thought that all the people who were entitled to the Crown Grant were there. Mr. Alwis' name was mentioned to me sometime later. I cannot say when. My Proctor mentioned it to me. The first time he mentioned Alwis' name to me was when he took me one day to get legal advice to see what plaint can be filed against him because he had refused to sign the transfer.

Re-Examined :

My Proctor was present at Galagedera when the request was made for the money.

Q. Did not your Proctor explain the decree in Special Case 3656 30 when he came to see you with the other plaintiffs.

A. I remember his reading to me something but it is very vague in my memory.

(Shown letter from the Settlement Officer dated 7th May, 1924 P6). I received this letter 8 names are mentioned in the decree and one of them is the 1st defendant P6 states that the Crown Grant must be made in favour of the 8 persons mentioned in the decree and requests me to inform the Settlement Officer when I agree to this and whether the Settlement Officer may take the Rs. 275,000 paid by me on the 28th March as paid on behalf of these 8 persons. I did not reply to that letter as far as I 40 recollect. It did not want a reply. That letter states that the grant will be issued as soon as the river reservation was ascertained. A reply must have been sent to P6. When I came to know that Alwis was one of the persons interested in the decree and was to be one of the transferees under

the Crown Grant I gave my Proctor certain instructions. I was not willing to allow Alwis the benefit of the 1,000 acres as a gift from me. I asked my Proctor to take legal steps against him if he did not sign the transfer. As the Grant was not made in my favour as I expected, I expected all of them to transfer the land to me and it was then that I came to know that there was one man who refused to sign the transfer to me. I produce a letter signed by the 4 plaintiffs addressed to the Settlement Officer dated 27th March, 1924 requesting him to execute the Crown Grant in my favour.

Exhibits
No. P 12
Plaint in
D. C.
Colombo
Case
No. 15811
and
Evidence of
Vander
Poorten
15-5-25
—continued.

10 To Court. I have no recollection whether this letter was signed and handed to me by my co-plaintiffs at Galagedera when they came to see me. I cannot remember whether I handed this letter to my secretary with the cheque to be handed to the Settlement Officer. I handed over the cheque to my secretary and told him and my Proctor that they should see everything be made perfectly secure for me, in the way that there should be an acknowledgment that the Crown Grant entirely in my favour. P6 suggests that I had still on the 7th May, 1924 the option of withdrawing the money. I did not exercise that option and withdraw the money. By that letter I was informed that the Crown Grant would be made out
20 only in the names of the 8 persons mentioned in the decree and then I knew that Alwis was one of them, because it speaks of 8 persons. Although I knew that I did not withdraw the money.

To Court. Mr. Alwis never came to see me. I read the decree in the Badulla Case several months after these gentlemen came to see me at Galagedera. When I received the letter in May from the Settlement Officer I would have realised that one was Alwis. I know most of them and so I knew that the 8th person must be Alwis.

To Mr. Bartholomeusz.

30 Q. When you were given the option of withdrawing the money you did not withdraw because you thought the shares in favour of the co-plaintiffs and Murugesu would more than compensate you for the Rs. 275,000.

A. I did not weigh that in my mind. I thought their rights were quite sufficient and that I would not have lost on it and that is why I did not withdraw the money.

Sgd. J. W. R. ILLANGAKOON,
D. J.

Sgd.

Secretary D. C., Colombo.

Exhibits
 No. S D 1
 Copy of
 Plaint
 in D. C.
 Colombo
 Case
 No. 15811
 15-5-25

No. S D 1. Copy of Plaint in D. C. Colombo Case No. 15811

IN THE DISTRICT COURT OF COLOMBO

1. ANTOINE JOSEPH VANDER POORTEN of Greenwood Estate, Galagedera,
 2. CHARLES BATUWANTUDAWE of Serpentine Road, Colombo,
 3. KARTHIGESU CHELLIAH of Dam Street, Colombo,
 4. HANDUNDUNNAYAKAGE CHARLES RANASINGHE of Ketawalamulla in Colombo,
 5. AWANNA MOONA NAWANNA SOMASUNDERAM CHETTY of Sea Street, Colombo, 10
 6. KASINATHER VAITILINGAM MARCANDAN of Colpetty
- Plaintiffs.*

vs.

1. WATUTANTRIGE SIMON DE ALWIS of St. James', Colpetty,
2. CANAGASABAI MURUGESU of Wellawatte, Colombo...*Defendants.*

No. 15811.

On this 15th day of May, 1925.

The plaint of the plaintiffs abovenamed appearing by Durand Edgar 20 Weerasooriya their Proctor states as follows :—

1. The defendants reside at Colpetty and Wellawatte within the jurisdiction of this Court.
2. In Special Case No. 3656 of the District Court of Badulla under the Waste Lands Ordinance decree was entered in terms of which the Crown agreed to sell to the 2nd to the 5th plaintiffs John Henry Meedeniya and Cathiravelpillai Gnanasekeram and the defendants a tract of land known as Thanketiya in the Province of Uva containing in extent about 13,860 acres and more fully described in the Schedule hereto annexed at or for the price of Rs. 275,000 to be paid on or before the 28th day of 30 March, 1924.
3. The terms of the said decree were such that each of the eight decree-holders were to be allotted certain specific extents but the Crown was entitled to claim the full amount payable in respect of the entire tract, before conveying to any of the decree-holders the specific shares allotted to each. The extent allotted to the 1st defendant was thousand acres and the amount payable by him in terms of the decree was Rs. 20,000.

4. The said Cathiravelpillai Gnanasekeram and John Henry Mee-deniyia conveyed their right, title and interest to the 6th plaintiff.

5. The 2nd to 6th plaintiffs requested the 1st plaintiff to pay to the Settlement Officer as representing the Crown the said sum of Rs. 275,000.

6. The 1st plaintiff thereupon on or about the 28th day of March, 1924, at Colombo within the jurisdiction of this Court paid to the Settlement Officer the said sum of Rs. 275,000 which amount included the sum of Rs. 20,000 payable by the 1st defendant in respect of the thousand acres allotted to him.

10 7. The 1st defendant thereafter consented to an application made by certain third parties in the said Special Case No. 3656 of the District Court of Badulla to have the decree vacated and thereby renounced the benefit accruing to him under the said decree and the said application was refused by the Court.

8. On the 31st March, 1925, a Crown Grant was issued conveying the said thousand acres to the 1st defendant.

9. On the 2nd March, 1925, the 2nd to 6th plaintiffs and the 2nd defendant conveyed all their interests in the said tract of land to 1st plaintiff by Deed No. 471 dated the said 2nd day of March, 1925, attested
20 by D. E. Weerasooriya of Colombo, Notary Public.

10. A cause of action has therefore accrued to the plaintiffs to recover from the 1st defendant the said sum of Rs. 20,000 paid by the 1st plaintiff for 1st defendant's use and benefit or to have a declaration that the said thousand acres are held by the 1st defendant in trust for the plaintiffs.

Wherefore the plaintiffs pray :—

(1) That the 1st defendant be ordered to pay the plaintiffs the said sum of Rs. 20,000 with legal interest thereon from 28th day of March, 1924, till payment in full ; or

30 (2) That the Court do declare that the said thousand acres are held by the 1st defendant in trust for the plaintiffs and that the 1st defendant be ordered to convey the same to plaintiff within a period to be fixed by the Court and in default the said conveyance be executed by the Court in favour of the plaintiffs.

(3) For costs and for such other and further relief as to this Court shall seem meet.

Sgd. D. E. WEERASOORIYA,
Proctor for Plaintiffs.

The Schedule above referred to

40 The land commonly called or known as Udawalawekele, Thanketiyekele, Puhujulamekele, Gorokagahatotakele situated in the villages of Uda-

Exhibits
No. S D 1
Copy of
Plaint
in D. C.
Colombo
Case
No. 15811
15-5-25
—continued.

Exhibits
No. S D 1
Copy of
Plaint
in D. C.
Colombo
Case
No. 15811
15-5-25
—continued.

walauwa, Thenketiyebedde, Puhujulame and Gorokagahatota in the Kongala Bintenne Korale in the Wellawaya Division of the Badulla District in the Province of Uva more fully described below :—

Topo Plan No. 38

Lot	Name of Land	Extent A. R. P.
1	Udawalawekele, Thenketiyekele, Puhujulamekele, Gorokagahatotakele	... .. 14,170 3 08

and bounded as follows :—On the north by the Usweliyara footpath, on the East by footpath, the village limit of Thunhiriyawa, Wattegepelessa, 10 Demetapelessa and Alutgama shown in Topo P. P. No. 39, the village limits of Mahagama, Uda and Palle Bahirave and Ekiriyajulalama shown in Topo P. P. No. 43 (Daluketti Ara), on the South and West by the boundary of the Province of Sabaragamuwa (Walawe Ganga).

Sgd. D. E. WEERASOORIYA,
Proctor for Plaintiffs.

IN THE DISTRICT COURT OF COLOMBO

No. 15811

1. ANTOINE JOSEPH VANDER POORTEN of Greenwood Estate, Galagedera, 20
 2. CHARLES BATUWANTUDAWE of Serpentine Road, Colombo,
 3. KARTHIGESU CHELLIAH of Dam Street in Colombo,
 4. HANDUNDUNNAYAKAGE CHARLES RANASINGHE of Ketawalamulla, Colombo,
 5. AVENNA MUNA NAWANNA SOMASUNDERAM CHETTY of Sea Street, Colombo,
 6. KASINATHER VAITILINGAM MARCANDAN of Colombo
- Plaintiffs.*

vs.

80

1. WATUTANTRIGE SIMON DE ALWIS of St. James', Colpetty, Colombo,
2. CANAGASABAI MURUGESU of Frederica Road, Wellawatte in Colombo.....*Defendants.*

On this 26th day of February, 1926.

The answer of the 1st defendant to the plaint of the plaintiffs above-named appearing by Ahmed Cassim Mohamed Abdul Cader his Proctor states as follows :—

Exhibits
No. S D 1
Copy of
Plaint
in D. C.
Colombo
Case
No. 15811
15-5-25
—continued.

1. This defendant admits the averments in paragraphs 1 and 4 of the plaint.

2. Except as is hereinafter admitted this defendant denies all and singular the averments in paragraphs 2 and 3 of the plaint.

3. Further answering the defendant states that :—

10 (a) In the case 3656 referred to in paragraph 2 of the plaint the decree was entered in terms of which the Crown agreed to sell to the persons mentioned therein the shares set out against their names the entirety of the land referred to in the said paragraphs at the rate of Rs. 20 an acre.

(b) The Crown agreed to sell to this defendant a portion in extent 1,000 acres lying to the south-western side and the amount payable therefor according to the Decree was Rs. 20,000.

4. This defendant is unaware of the averments contained in paragraph 5 of the plaint and therefore denies them.

20 5. Answering paragraph 6 of the plaint this defendant states that he is unaware of the averments therein contained and states that the defendant did not request the plaintiffs to pay Rs. 20,000 on account of this defendant.

6. Answering paragraph 7 of the plaint this defendant admits that he consented to an application made to have the Decree in District Court of Badulla No. 3656 vacated and that the defendant denies that he thereby renounced the benefit accruing to him under the said decree. This defendant admits that the said application was refused.

30 7. Answering paragraphs 8 and 9 of the plaint this defendant states that he is unaware of the averments therein contained and therefore denies them.

8. The defendant denies all and singular the averments contained in paragraph 10 of the plaint. This defendant states that the plaintiffs did not pay any sum on account of this defendant and that the plaint discloses no cause of action against this defendant.

Wherefore this defendant prays :

- (1) for the dismissal of the plaintiff's action ;
- (2) for costs ; and
- (3) for such other and further relief as to this Court shall seem meet.

Exhibits

No. S D 2. Motion Filed in D. C. Colombo Case No. 15811.

No. S D 2
Motion
Filed in
D. C.
Colombo
Case
No. 15811
16-1-29

S D 2

IN THE DISTRICT COURT OF COLOMBO

No. 15811.

1. ANTOINE JOSEPH VANDER POORTEN of Galagedera,
2. CHARLES BATUWANTUDAWE of Reid Avenue, Colombo
3. KARTHIGESU CHELLIAH of Dam Street,
4. HANDUNDUNNAYAKAGE CHARLES RANASINGHE
of Ketawalamulla in Colombo,
5. AVENNA MOONA NAVENNA SOMASUNDERAM CHETTY 10
of Sea Street, Colombo,
6. KASINATHER VAITILINGAM MARCANDAN of Colombo
Plaintiffs.

vs.

1. WATUTANTRIGE SIMON DE ALWIS of St. James', Colpetty.
2. CANAGASABAI MURUGESU of Colombo.....*Defendants.*

I move that the Court may be pleased to issue a payment order in favour of Mr. A. J. Vander Poorten in respect of the sum of Rs. 20,000 decreed in plaintiffs' favour and deposited in Court by the 1st defendant in January, 1927, and such payment to Mr. Vander Poorten to be without prejudice to the rights of all parties including himself in the action No. 20662 now pending in this Court.

It is agreed between Mr. A. J. Vander Poorten and Ana Lana Saminathan Chetty, the substituted 5th plaintiff that out of the amount of the said payment order a sum of Rs. 7,500 be paid to Mr. A. J. Vander Poorten to the said Ana Lana Saminathan Chetty towards his share of the moneys contributed by the said A. M. N. Somasunderam Chetty in respect of the purchase of the tract of land called Thanketiya from the Crown but without any prejudice to the rights of the respective parties in the said action No. 20662 or in any other action affecting the said tract of land called Thanketiya.

The interest that has accrued to be included in the order of payment and a proportionate share thereof also to be paid by Mr. A. J. Vander Poorten to the said Ana Lana Saminathan Chetty.

Minutes of consent from the 2nd, 3rd and 6th plaintiffs are hereto annexed, the 1st defendant's Proctor has received notice of this motion. The 5th substituted plaintiff has consented to this motion.

I move for a notice on the 4th plaintiff to show cause why this motion should not be allowed.

Colombo, 16th January, 1929.

Sgd. D. E. WEERASOORIYA,
Proctor for Plaintiffs.

Exhibits
No. S D 2
Motion
Filed in
D. C.
Colombo
Case
No. 15811
16-1-29
—continued.

I consent :

Sgd. ANA LANA SAMINATHAN CHETTY,
Administrator of A. M. N. Somasunderam Chetty,
5th Substituted Plaintiff.

Witness to the signature and identity of Ana Lana Saminathan Chetty
10 the 5th substituted plaintiff.

Sgd. MAHADEVA,
Proctor, S. C.

I only consent to the plaintiffs drawing the money deposited by the defendant :

Sgd. A. C. M. CADER,
Proctor for 1st Defendant.

I consent :

Sgd. A. J. VANDER POORTEN,
1st Plaintiff.

20 Witness to the signature of 1st plaintiff :

Sgd. D. E. WEERASOORIYA,
Proctor.

I consent :

Sgd. K. CHELLIAH,
3rd Plaintiff.

I consent :

Sgd. K. V. MARCANDAN,
6th Plaintiff.

30 Witness to the signature and identity of the 6th plaintiff :

Sgd. RASIAH JOSEPH,
Proctor & Notary.

I consent :

Sgd. C. BATUWANTUDAWE,
2nd Plaintiff.

Witness to the signature of the 2nd and 3rd plaintiffs :

Sgd. M. WEERARATNE,
Proctor.

No. S D 9. Cash Account

Exhibits
No. S D 9
Cash
Account
May 1925

Cash Account on Estate Expenditure for May, 1925. Thanketiya.

May, 1925 :	Rs. c.	Rs. c.
By 4 cheques		400 00
By 2 cheques		200 00
To Payment to self on a/c	200 00	
To Labour check roll for April, 1925	57 03	
To Tappal runner for April	10 00	
To Tappal runner from Road to Estate	8 00	
To Tappal runner from Road to Estate May	8 00	10
To Tappal runner for 6 days in March	2 00	
To new tyre fixed to bicycle	4 00	
To built a tank to store water near the nurseries	7 50	
To Labour check roll for May	96 00	
To Cash payment for watering	6 00	
To Stamps for coolies, etc.	4 31	
To Amount transferred to Mudlyr. Markandan's a/c	118 75	
To Provisions bought	71 41	
To Balance in hand	7 00	
	Rs. ... 600 00	600 00 20

1st June,

Balance in hand 6'00

Checked and found balance correct :

1-6-25.

Sgd. K. V. MARKANDAN.

Cash Account of Mudaliyar K. V. Markandan for May, 1925

	Rs. c.	Rs. c.
By Cash paid by Mudaliyar		36 00
By Amount transferred from estate expenditure a/c		118 75
To 1,800 Straw Haramanis	36 00	
To Guide Martinhamy	5 00	30
To Pitchaipillai gang	27 88	
To Kachumuhamadu and 2 others up to 8-5-25	5 05	
To A. Meerasaibo, K. P.	28 25	
To Provisions bought	52 57	
	Rs. ... 154 75	154 75

1-6-25.

Sgd. A. THAMBIYAH.

No. A 13. Permit.

Exhibits

A 13**FIRST COPY A1.**No. A 13
Permit
dated
8-6-25**PERMIT HOLDER.****Permit to Remove Forest Produce from any Land adjacent to Land
at the Disposal of the Crown.**Name of Permit Holder : **MR. A. J. VANDER POORTEN.**

Permission is hereby granted to the abovenamed of Colombo to remove from Thanketiya in the Badulla District, Uva Province, the following :—

- 10 Description, marks, dimensions and quantity :
125 satin logs marked P (list annexed).

Places from and to which, route by which, and means by which (if by cart or boat, the registration number of cart or boat) the timber is to be removed.

From the forest in carts to Kahawatta railway station and from thence by rail to Colombo.

Forest Officer by whom to be stamped : Self.

Sgd. T. L. F. PERERA,
Forest Officer.

20

CONDITIONS

Forest Officer or Headman to report number and dimensions of timber to be removed, the name of the owner of the land on which it has been felled and the place to which it is to be removed.

To be signed and dated by the Range Officer of Rakwana before removal of

To remain in force for 45 days.

To be presented or delivered at the place mentioned below and returned within 5 days from the date of expiry.

On breach of any condition the timber is liable to confiscation and
30 the permit-holder to a penalty under the Ordinance.

Date : 8-6-1925.

NOTE.—This permit is issued upon the representations that the land on which the abovementioned timber was felled is private property ; but this permit shall not be construed as an admission on the part of the Crown, nor is any such admission intended, that such land is not the property of the Crown.

To Accompany H. 587/61 of 8-6-25

Exhibits
 No. A 18
 Permit
 dated
 8-6-25
 —continued.

1.	Satin	...	21 × 5.0	63.	Satin	...	11 × 4.2	
2.	do.	...	15 × 5.3	64.	do.	...	18 × 4.0	
3.	do.	...	11 × 5.0	65.	do.	...	13 × 4.6	
4.	do.	...	14 × 3.8	66.	do.	...	17 × 4.10	
5.	do.	...	12 × 3.10	67.	do.	...	14 × 5.0	
6.	do.	...	20 × 4.0	68.	do.	...	14 × 5.0	
7.	do.	...	13 × 5.8	69.	do.	...	12 × 4.8	
8.	do.	...	7 × 6.6	70.	do.	...	11 × 4.6	
9.	do.	...	18 × 5.0	71.	do.	...	17 × 4.6	10
10.	do.	...	15 × 5.0	72.	do.	...	12 × 5.0	
11.	do.	...	18 × 3.8	73.	do.	...	11 × 4.6	
12.	do.	...	16 × 4.0	74.	do.	...	14 × 4.0	
13.	do.	...	13 × 4.0	77.	do.	...	8 × 4.0	
14.	do.	...	15 × 5.0	78.	do.	...	11 × 4.6	
15.	do.	..	14 × 4.0	97.	do.	...	14 × 4.6	
16.	do.	..	7 × 5.8	98.	do.	...	12 × 4.8	
17.	do.	..	13 × 5.4	99.	do.	...	15 × 6.0	
18.	do.	..	14 × 5.9	100.	do.	...	15 × 5.0	
19.	do.	..	14 × 6.4	101.	do.	...	18 × 6.0	20
20.	do.	...	14 × 5.9	102.	do.	...	14 × 4.4	
21.	do.	...	13 × 3.8	103.	do.	...	15 × 6.6	
22.	do.	...	10 × 4.9	104.	do.	...	15 × 6.6	
23.	do.	...	14 × 5.0	105.	do.	...	14 × 4.6	
24.	do.	...	16 × 5.8	106.	do.	...	13 × 5.6	
25.	do.	...	13 × 5.4	107.	do.	...	18 × 4.6	
26.	do.	...	14 × 6.4	108.	do.	...	9 × 4.6	
27.	do.	...	16 × 4.4	109.	do.	...	20 × 5.0	
28.	do.	...	20 × 5.9	110.	do.	...	14 × 4.6	
30.	do.	...	14 × 3.8	111.	do.	...	20 × 4.0	30
31.	do.	...	14 × 4.0	112.	do.	...	10 × 4.0	
32.	do.	...	11 × 3.10	113.	do.	...	20 × 4.0	
33.	do.	...	17 × 4.10	114.	do.	...	15 × 4.8	
36.	do.	...	14 × 5.5	115.	do.	...	13 × 5.4	
38.	do.	...	10 × 5.0	116.	do.	...	14 × 3.6	
42.	do.	...	17 × 4.8	117.	do.	...	14 × 5.10	
45.	do.	...	15 × 5.0	118.	do.	...	13 × 4.3	
46.	do.	...	15 × 5.0	119.	do.	...	11 × 5.0	
51.	do.	...	17 × 4.6	120.	do.	...	18 × 4.0	
52.	do.	...	12 × 3.6	121.	do.	...	15 × 4.3	40
55.	do.	...	15 × 4.0	122.	do.	...	14 × 3.6	
57.	do.	...	10 × 3.6	123.	do.	...	18 × 3.9	
58.	do.	...	17 × 4.0	124.	do.	...	17 × 4.6	
59.	do.	...	15 × 4.4	125.	do.	...	13 × 4.0	
60.	do.	...	13 × 3.9	127.	do.	...	17 × 4.6	
61.	do.	...	14 × 4.0	131.	do.	...	13 × 4.4	
62.	do.	...	16 × 4.0	133.	do.	...	19 × 3.10	

134.	Satin	...	24 × 4.6	152.	Satin	...	14 × 6.8	Exhibits No. A 13 Permit dated 8-6-25 —continued.
135.	do.	...	18 × 4.0	153.	do.	...	14 × 5.10	
136.	do.	...	16 × 5.8	154.	do.	...	19 × 5.3	
137.	do.	...	19 × 6.3	155.	do.	...	15 × 6.8	
138.	do.	...	16 × 5.9	156.	do.	...	15 × 6.6	
139.	do.	...	15 × 6.0	157.	do.	...	16 × 7.4	
140.	do.	...	20 × 4.10	158.	do.	...	19 × 6.4	
142.	do.	...	24 × 4.0	160.	do.	...	20 × 5.3	
143.	do.	...	20 × 4.9	161.	do.	...	18 × 5.3	
10 144.	do.	...	20 × 4.10	162.	do.	...	17 × 5.8	
145.	do.	...	25 × 4.8	163.	do.	...	25 × 5.8	
146.	do.	...	15 × 6.8	164.	do.	...	12 × 7.8	
147.	do.	...	16 × 5.0	165.	do.	...	18 × 5.5	
148.	do.	...	18 × 4.9	176.	do.	...	13 × 4.0	
149.	do.	...	19 × 4.5	177.	do.	...	15 × 5.4	
150.	do.	...	19 × 4.0	179.	do.	...	10 × 4.0	
151.	do.	...	17 × 4.10					

One hundred and twenty-five logs.

Sgd. T. L. F. PERERA,

R. F. O., Rakwana.

20 8-6-25.

No. P 7. Deed No. 482.

No. 482.

No. P 7
Deed
No. 482
25-6-25

THIS INDENTURE entered into at Colombo on this 27th day of May and 25th day of June, One thousand Nine hundred and Twenty-five, between Handundunayakage Charles Ranasinghe of 31, Ketawelamulla, Colombo (hereinafter referred to as the vendor) of the one part and Antoine Joseph Vander Poorten of Galagedera (hereinafter referred to as the purchaser of the other part):

WITNESSETH :

30 1. That in consideration of the sum of Rupees fifteen thousand (Rs. 15,000) to be paid to the vendor by the purchaser as herein provided the vendor doth hereby grant convey sell assign transfer set over and assure unto the purchaser his heirs executors and administrators free of all encumbrances all the right title and interest of the vendor in and to five hundred acres of and in all that tract of land in the Schedule hereto fully described. To have and to hold the same unto the purchaser and his aforewritten absolutely free of any charge or encumbrance whatsoever.

Exhibits
No. P 7
Deed
No. 482
25-6-25
—continued.

2. That the purchaser shall at the execution of these presents pay unto the vendor the sum of Rupees ten thousand (Rs. 10,000) out of the said purchase money and the balance sum of Rupees five thousand (Rs. 5,000) on or before the 31st day of August, One thousand Nine hundred and Twenty-five.

3. That the vendor shall render to the purchaser all possible aid and assistance for the working and developing of the said tract of land and consent to the sale and disposal of the said tract of land at such a price as shall be deemed reasonable by the purchaser conjointly with Kathiraveloopillai Balasingham, Charles Batuwantudawe, Kasinather Vaitilingam Marcandan, John Henry Meedeniya, Karthigesu Chelliah and Canapathipillai Tambiah.

4. That these presents shall bind and the benefit thereof shall accrue to the heirs executors and administrators of the vendor and the heirs executors administrators and assigns of the purchaser respectively.

The Schedule above referred to

The lands commonly called or known as Udawalawekele, Thanketiya-kele, Puhujulamekele, Gorakagahatotakele and situated in the villages of Udawalawe, Thanketiyebedde, Puhujulame Gorakagahatota in the Kongala Bintenne Korale of the Wellawaya Division of the Badulla District in the Province of Uva as more fully described below.

Lot	Name of Land	Extent		
		A	R.	P.
1	Udawalawekele, Thenketiyekele, Puhujulamekele, Gorakagahatotakele	...	...	14,170 3 8

and bounded as follows:—On the north by the Usweliyara footpath; on the east by footpath and the village limit of Thunhiriyewa, Watagepelessa, Demetapelessa and Alutgama shown in P. P. No. 39 the village limits of Mahagama Uda and Palle Bahirave Ekiriyajulame shown in Topo T. P. No. 43 (Daluketiarā); on the south and west by the boundary of the Province of Sabaragamuwa (Walawe Ganga).

Signed, witnessed and attested:

Sgd. D. E. WEERASOORIYA,

Date of attestation: 27th May, 1925.

Signed, witnessed and further attested:

Sgd. D. E. WEERASOORIYA,

Date of attestation: 25th June, 1925.

No. S D 11. Pay List

Exhibits

Pay List for the Labourers of Thanketiya Estate during 1st to 30th June, 1925.

No. S D 11
Pay List
June
1925

Names	Days	Rate		Amount		Pro-visions		Total		Last Balance	
		Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.
Gregoris ...	30	0	75	21	50	7	60	7	60	13	90
Velamsa ...	30	0	60	18	60	7	20	7	20	10	80
Pemanisa ...	22	0	60	13	20	5	20	5	20	8	00
Thelansia ...	22	0	60	13	20	5	20	5	20	8	00
10 Haramanisa ...	22	0	60	13	20	5	20	5	20	8	00
Peris ...	15½	0	80	12	40	3	87	3	87	8	53
Appusingho ...	16½	0	75	12	37	3	10	3	10	9	27
Malhamy ...	16	0	75	12	00	3	60	3	60	8	40
Dingiri Mahatmaya ...	17	0	60	10	20	3	80	3	80	6	40
Alvisa ...	17	0	60	10	20	3	80	3	80	6	40
Hendrickhamy ...	14	0	75	10	50	3	96	3	96	6	54
Santhosa ...	14	0	60	8	40	3	36	3	36	5	04
Ananthahamy ...	14	0	75	10	50	3	96	3	96	6	54
Thisinghe ...	12	0	60	7	20	2	80	2	80	4	40
20 Jamis ...	12	0	60	7	20	2	80	2	80	4	40
Carolis ...	12	0	60	7	20	2	80	2	80	4	40
Thalasa ...	12	0	60	7	20	2	80	2	80	4	40
						194	47	71	05	71	05
						123	42				

Sgd. A. THAMBIAH.

12/17th July, 1925.

Distribution of Work for June, 1925

	Rs.	c.
Clearing jungle for new Depot (lent labour) ...	2	40
Cutting leaves for elephants (lent labour) ...	4	80
30 Erecting stick fence round the nurseries and straight to jungle ...	12	00
Erecting sheds for elephant-keepers (lent labour) ...	4	25
Clearing jungle and cutting approach road to transport logs (lent labour) ...	28	50
Cutting banks in both sides of the river to remove logs (lent labour) ...	12	00
Watching cattle without destroying nurseries and looking after them (lent labour) ...	18	00
Transplanting coffee plants in proper distance ...	13	00
Making new bed and planting tea seeds ...	2	40
Coolies for medicine from Embelpitiya ...	6	00
Transporting provisions ...	1	50
Scratching the coffee nurseries with horns to make the seeds in bottom to grow (I found this very successful) ...	2	25
40 Fixing planks and sticks to the nursery beds and ploughing with horns so that the water may not run out ...	4	80
Coolies assisted in taking census (lent labour) ...	4	50
Cutting grass and small jungle in places required for sesal plant... ..	4	20
Watering nurseries ...	74	67
		194 47

Sgd. A. THAMBIAH,
12/17-7-25.

Exhibits

S D 11. Cash Account for June, 1925.

No. S D 11
Pay List
June
1925

Mudaliyar K. V. MARKANDAN

1925			Rs. c.	Rs. c.
—continued.	June 1	By Balance	...	—
	30	By Cash paid at boat shed	...	21 00
		By Cheque at Madampe R. H.	...	150 00
		By V. Thambo, K. P., in Colombo	...	30 00
		By V. Thambo for provisions	...	150 00
		By Cheque to me through K. P.	...	150 00
		By Cheque sent by A. J. Vander Poorten	...	200 00 10
		By Amount of lent labour from estate account	...	73 00
		By Cash paid to Mr. A. Thambiah	...	13 00
		To Commission for cheque	3 30	
		To Clear jungle for new depot	2 40	
		To Cut branches for elephants	4 00	
		To Erect shed for elephant-keeper	4 25	
		To Clear jungle and cut approach road to transport logs	28 50	
		To Watch cattle without destroying nurseries and looking after them	18 00*	
		To Coolies assisted in taking census	4 50	20
		To Cut banks in both sides of river	12 00	
		To Cash to Selladurai	8 00	
		To Cash V. Thambo, K. P.	5 25	
		To Straw bought S. Moorthi 100 bundles	2 00	
		To Expenses to Forest Ranger 1st trip	38 00	
		To Pichaipillai	14 00	
		To Saibi Kg. advance a/c	42 00	
		To Provisions a/c Rs. 12, Rs. 20	32 00	
		To Saibo Kg. for New Year	50 00	
		To Burial expenses 1 cooly	10 00	30
		To Thambo for cloth to Godakawela	1 00	
		To Thambo for the New Year	4 75	
		To Straw on three occasions	69 38	
		To Paddy for elephants	—	
		To 10 bushels from Embelpitiya	20 00	
		To 18 do. John	49 50	
		To Poonac	16 25	
		To Kitul for hired and our elephants	12 00	
		To Tappal cooly for half month	7 50	
		To Provisions bought by V. Thambo, K. P.	157 36	40
		To Provisions at Embelpitiya	3 75	
		To Provisions Godakawela	94 46	
		To do.	59 84	
		To Dry fish	3 00	
		To Cash and hired elephant-keepers on return	2 50	
		To Cash paid to Saibo, carter at Embelpitiya hospital	3 75	
		To Petty expenses to K. P. and carters while out	4 41	
			787 65	787 65

* This is to be charged against carters, entirely due to their carelessness.

Provisions bought for	Rs. 318.41	50
Issued during the month	Rs. 284.87	

S D 11. Estate Expenditure Account for June, 1925

			Exhibits	
			No. S D 11	
			Pay List	
			June 1925	
			---continued.	
			Rs.	c.
By Balance in hand	...	...		7 00
By Two cheques	...	...		200 00
By Three cheques	...	...		600 00
By Lent labour to Markandan	...	...		78 65
To Salary on a/c to A Thambiah	...	...	200	00
To Cash paid	...	...	13	00
To Commission for cash	...	...	6	00
10 To Stop water in canal near nurseries	...	...	5	00
To plant 600 sesal	...	...	18	00
To Erect stick fence to nurseries	...	...	8	00
To Expenses for sick coolies	...	...	6	75
To Check roll payment for June	...	...	123	42
To Tappal cooly for April and May	...	...	35	00*
Do. do. June	...	...	7	50
To Cut and fix timber and fasten wire for the trolley over river	...	...	32	00
To Amount transferred to Markandan	...	...	200	00
To Provisions bought during June, 1925	...	...	131	28
20 To Cash payment for watering	...	...	28	00
To Balance in hand on 1-7-25	...	...	66	70
			880	65
			880	65

Sgd. A. THAMBIAH.

* Superintendent.

28-7-25.

* This man agreed to work for Rs. 10 a month and by the putting up of overseer Chelliah demanded Rs. 22.50. Mudaliyar Markandan finding that they are jointly working asked me to pay the amount and discontinue the man, which I did.

Sgd. A. THAMBIAH,

Superintendent.

30

No. S D 10. Letter.

No. S D 10
Letter
6-7-25

Thanketiya, 6th July, 1925.

A. J. Vander Poorten, Esq.

Dear Sir,

I beg to acknowledge receipt of 3 cheques Rs. 200 each = Rs. 600 accounts and cash details for last month will be posted in a day or two as my presence is required for out door work.

Rainfall return for April to June last is enclosed herewith. I don't find any record for the same months last year but I got a statement made
40 from August, 1924 only.

Exhibits

No. S D 10
 Letter
 6-7-25
 —continued.

General

Weather is very dry every nursery requires daily watering. I have to water the tender plants twice a day. Coffee I got transplanted on the beds itself. Coconut, cocoa and other plants so far alright. Please arrange for a hand pump with hose of 60' or allow me to get one at a cheap rate through Mr. N. Vaitilingam, Hardware Merchant, 3rd Cross Street. As his rates seem to be cheaper than European firms, Browns, (local axes) cutting jungle can be bought from the same place. Katties to suit for this side villagers can be made at Pallawala.

Forty logs are ready to be sent to the destinations you order. I am applying today to the Forest Ranger for a permit to transport on road. Further steps can be taken if they are to be sent to Kahawatta Station. About 200 logs are cut by outside Sinhalese on Govt. Forest and left lying on our road side with the object of transporting by our jungle road but I am afraid our road will be damaged if they drag by our road.

I arranged a better way to take a correct census of satin trees and I am sorry the guide and others have fallen sick. I have personally seen that there are enough of timber in this jungle.

Jungle clearing tenders are received verbally as well as in writing. I find they speak with each other the rate they apply for. 20

Messrs.

K. G. de Perera from Tobacco Estate, Wellawa Rs. 50 an acre.
 Quite capable contractor ;

M. Casinathapillai Rs. 48 quite capable ;

G. P. S. de Silva Rs. 48 require advance ;

Haramanis a village farmer Rs. 50.

Can I ask for your permission to fix the rate at Rs. 46 an acre and get good work done as the matter is to be done by this season.

M. Casinathapillai arranged for carpenters also to do Bridge work and I intend to give him a portion of jungle clearing too. 30

Five elephants are at work three from Batticaloa two from Alapathe Korale. Elephant foods are to be brought and I find no time to be at Bungalow and make up the accounts, as the cattle disease on the road is prevailing and causes unavoidable expenses.

Cartridges 12 received by post.

As soon as the jungle clearing started Embelpetiya Dispenser is to be asked to visit the estate once a week as he come to P. W. D. line at Timbulketiya on Saturdays.

Exhibits
No. S D 10
Letter
6-7-25
—*contirurd.*

Sgd. A. THAMBIAH.

S D 15.

No. S D 15. Receipt.

No. S D 15
Receipt
7-8-25

Kachcheri, Ratnapura,
7-8-25.

Received from A. J. Vander Poorten Rs. 6 being survey fees in respect 10 of land application L A 77.

Rs. 6.

Sgd.....

No. S D 16. Receipt.

No. S D 16
Receipt
7-8-25

Kachcheri, Ratnapura.
7-8-25.

Received from A. J. Vander Poorten the sum of Rs. 6 being survey fees in respect of land application No. L A 76.

Rs. 6.

Sgd.....

20

No. S D 17. Letter.

No. S D 17
Letter
10-8-25

Badulla Kachcheri.
10-8-25.

A. J. Vander Poorten,
Galagedera.

Vide your land application No. 348 of 1925 receipt No. C. 37871 for Rs. 6 is herewith sent.

Sgd.....

No. X 2. Ledger

Exhibits
No. X 2
Ledger
1924/1925

Folio 49
Rs. c.

Thanketiya Estate Account Current

	Rs. c.	Rs. c.
Folio 48		
1924		
Sept. To Bal. brought forward Ledg. F. 833	500 00	6,180 00
5 To Cheque Mer. 330 (338)	1,000 00	
19 Do. 345 "	1,000 00	
22 Do. 346 "	1,000 00	
28 Do. 348 Walker & Greig	350 71	
Do. 349 Hunter & Co.	15 45	
Do. 350 Cave & Co.	41 93	
Do. 352 Apothecaries' Hall	27 20	
Do. 353 Colombo Stores (339)	9 44	2,944 73
To Rail freight and cooly hire (347) on S. shoot sent from copy	7 08	9,131 81
		9,131 81
Oct. 1 To Balance brought down	9,131 81	
8 To Cheque Mer. 360 (358)	1,500 00	
29 Do. 367 "	1,500 00	3,000 00
		12,131 81
Nov. 1 To Balance brought down	12,131 81	
To Cheque HK 726 Hunter & Co. (377)	17 84	
Do. 727 Col. Stores.	51 66	
Do. 729 C. A. C.	69 50	
Do. Mer. 383 Est. a/c	32 48	
To Walker & Greig exp. bill	1,000 00	
	584 24	
		13,818 03
Dec. 1 To Balance brought down	13,818 03	
To Cheque N. B. I. 489 Director of Agriculture 393	20 00	
To Cheque Mer. 363 K. Balasingham 397	3,500 00	
		21,038 03
		13,818 03
		3,500 00
		17,538 03
		21,038 03

See Folio 50.

I certify that the above is a true copy of the Ledger Folio 48 marked X 2.

Sgd.....
Bookkeeper.

I certify that the above is a true copy of the Ledger Folio 49 marked X 2.

Sgd.....
Bookkeeper.

Thanketiya Account Current

Exhibits		No. X 2		Ledger		1924/1925		—continued.	
Folio 50		1925		Folio 51		1925			
Jan. 1	To Bal. brought down from 48	Rs. c.	Rs. c.	Jan. 21	By Cheque Mer. 363 27-10-24 to Thanketiya purchase a/c	Rs. c.			
19	To Cheque HK 002 Horsfall (412)	1,000 00	17,538 03			8,500 00			
28	To Cheque HK 212 Cheliah (412)	500 00			To Balance carried down	16,115 53			
	To Col. charges incurred on (417)		2,000 00						
	To 1 case tea to Mrs. Horsfall		14 50						
	To 50 lbs. tea do.		57 00						
			6 00						
			19,615 53						
Feb. 1	To Bal. brought down		16,115 50						
	To Walker & Greig's bill Oct.-Dec. (424)		648 20						
10	To Cheque HK 0838 Hunter & Co. (428)		31 68						
	To Mer. 395 V. K. Sivasubram	100 00							
	Mer. 396	100 00							
		397	100 00						
	398 Horsfall	1,500 00							
	399 V.K.Sivasubramianam	200 00							
		18,790 41			By Bal. carried down	18,790 41			
Mar. 1	To Balance brought down		18,790 41						
	7 To Cheque Mer. 104 Horsfall (440)		858 68						
21	To Cheque Tambiah 441		100 00						
	To Cheque HK Manager, (Col. Stores (443)	31 75							
	To Cheque HK 779 Apothecaries (443)	54 72							
		86 47							
31	To Cash per A. J. V. P. 453	50 00							
		19,885 56			By Balance carried down	19,885 56			
Apr. 1	To Balance brought down		19,885 56						
	9 To Cheque Mer. 116 Tambiah 459	100 00							
29	To Cheque Mer. 119-120 do Rs. 100,	200 00							
	Rs. 100	200 00							
	To Cheque Mer. 121-122 Rs. 100,	200 00							
	Rs. 100	500 00							
	Carried Folio 328	20,385 56							

I certify that the above is a true copy of the Ledger Folio 50 marked X 2.

Sgd.....
Bookkeeper.

I certify that the above is a true copy of the Ledger Folio 50 marked X 2.

Sgd.....
Bookkeeper.

299

X 2

Exhibits

No. X 2

Ledger

1924/1925

—continued.

Folio 159

Cr.

Rs. c.

1924
By Bal. brought forward from Ledger D 4 Folio 772 ... 60,000 00

Dr.

Folio 158

1924

Carried forward to Ledger D 6 Folio 192.

I certify that the above is a true copy of the Folios 158 and 159 of the Ledger X 2.

Sgd.....

Bookkeeper.

X 2

Dr.

Rs. c.

1924

Folio 160
1924 To Bal. brought forward from Ledger D 4 Folio 781 ... 275,259 00

Folio 161

Cr.

Rs. c.

1925
Jan. 31 By ault. ret'd. by Settlement Officer (410) ... 5,160 00
By Bal. carried down ... 273,681 50

1925
Jan. 28 To Cheque HK 006 A. Fernando costs case (412) 32 50
.. To Mer. Bk. K. Balasingham 27-10-24 (418) ... 3,500 00

278,791 50

278,791 50

Feb. 1 To Balance brought down

273,681 50

Mar. 28 To Cheque HK 769 D. E. Veerasooriya stamps for transfer (443) 4,612 00

By Balance carried down ...

278 248 50

278,248 50

278 248 50

Apr. 1 To Balance brought down

278,248 50

May 25 To Cheque HK 461 purchase claim on 500 shares by Ramasinghe (474) ... 10,350 00

288,598 50

288,598 50

June 1 To Balance brought down

288,598 50

(Carried forward to Ledger D 6 Folio 193.

I certify that the above is a true copy of the Folios 160 and 161 of the Ledger X 2.

Sgd.....

Bookkeeper.

300
X 2

Exhibits
No. X 2
Ledger
1924/1925
—continued.

Thanketiya Account Current

	Rs. c.	Dr. Rs. c.	1925	Cr. Rs. c.
Folio 326				Folio 327
1925				20,391 32
Apr. 30 Brought forward from 50				
To Cost of advertisement wanted a				
watcher 461	288 00			
To cost of advertisement wanted				
rubber seed 461	288 00			
				20,391 32

May 1 To Balance brought down	20,391 32			
23 To Cheque HK 457 Thambiya (474)	100 00			
To Do, 458	100 00			
12 To Cheque Mer. 127 G. A. Sab. (475)	191 90			
To Cash C. A. C. bill (480)	9 10			
To 3½ lbs. tea from W. T.				
				20,794 88

To Balance brought down ... 20,728 28

Carried forward to Ledger D 6 Folio 300

I certify that the above is a true copy of Ledger Folio 326 marked X 2.

Sgd.....
Bookkeeper.

May 31 By 10 forks a/c W/T & T. B. (486) ... 66 60
By Balance carried down ... 20,728 28

20,794 88

I certify that the above is a true copy of the folio 327 of Ledger X 2.

Sgd.....
Bookkeeper.

No. A 14. Permit.

H. 587/75

Exhibits

No. A 14
Permit
13-8-25

PERMIT TO REMOVE FOREST PRODUCE

Land adjacent to Land at the disposal of the Crown

Badulla District.

Name of Permit-holder : A. J. Vander Poorten

Permit issued to the abovenamed of Thanketiya to remove from Thanketiya forest in Thanketiya the following sixty logs :—

10 Within 45 days, under the printed conditions. From the forest to Kahawatte Railway Station in carts and from thence by rail to Colombo.

Report of Land owner.

Sgd. T. L. F. PERERA,
Forest Officer.

Dated : 13th August, 1925.

To Accompany H. 587/75 of 13-8-25

1	Satin	...	19.6	×	3.6	1	Satin	...	19.0	×	3.3	
1	do.	...	20.0	×	5.4	1	do.	...	11.6	×	6.6	
1	do.	...	20.4	×	4.8	1	do.	...	22.0	×	5.0	
20	1	do.	...	12.5	×	3.6	1	do.	...	16.6	×	6.4
1	do.	...	25.6	×	3.4	1	do.	...	14.0	×	5.6	
1	do.	...	29.0	×	5.9	1	do.	...	21.0	×	6.6	
1	do.	...	17.0	×	4.8	1	do.	...	13.0	×	4.6	
1	do.	...	21.5	×	3.6	1	do.	...	15.6	×	6.8	
1	do.	...	17.0	×	5.6	1	do.	...	11.6	×	5.8	
1	do.	...	16.5	×	4.5	1	do.	...	17.3	×	6.6	
1	do.	...	12.0	×	5.4	1	do.	...	15.6	×	5.6	
1	do.	...	11.0	×	4.9	1	do.	...	16.0	×	5.7	
1	do.	...	14.0	×	3.9	1	do.	...	19.6	×	5.8	
30	1	do.	...	16.0	×	6.9	1	do.	...	22.6	×	6.0
1	do.	...	16.9	×	5.9	1	do.	...	17.6	×	4.10	
1	do.	...	10.6	×	4.1	1	do.	...	22.4	×	6.10	
1	do.	...	16.2	×	6.3	1	do.	...	16.3	×	5.0	
1	do.	...	19.6	×	4.9	1	do.	...	13.0	×	4.6	
1	do.	...	14.6	×	3.9	1	do.	...	20.6	×	5.3	
1	do.	...	13.0	×	6.3	1	do.	...	13.0	×	6.0	
1	do.	...	11.9	×	4.0	1	do.	...	20.0	×	4.8	

Exhibits	1	Satin	...	15.9 × 7.4	1	Satin	...	14.0 × 6.5
No. A 14	1	do.	...	15.5 × 5.7	1	do.	...	20.11 × 5.0
Permit	1	do.	...	17.0 × 5.6	1	do.	...	15.4 × 4.10
13-8-25	1	do.	...	12.0 × 6.0	1	do.	...	18.0 × 4.0
—continued.	1	do.	...	14.4 × 5.6	1	do.	...	9.10 × 5.10
	1	do.	...	12.6 × 4.6	1	Kumbuk	...	6.0 × 13.0
	1	do.	...	12.0 × 4.0	1	do.	...	6.1 × 12.10
	1	do.	...	9.9 × 4.2	1	do.	...	6.0 × 0.8
	1	do.	...	15.0 × 4.7	1	do.	...	13.0 × 12.6

Sixty logs in all.

10

Sgd. T. L. F. PERERA,
R. F. O. Rakwana.

13-8-25



No. S D 8. Pay List.

Pay List for the Labourers of Thanketiya Estate during
the 1st to 31st August, 1925.

Exhibits
No. S D 8
Pay List
August
1925

Names	Days	Rate	Amount		Pro- visions	Total Balance		Total	Remarks
			Rs. c.	Rs. c.		Rs. c.	Rs. c.		
Gregoris ...	29	0 75	21 75	9 00	9 00	12 75	12 75	Paid	
Ananthahamy ...	23	0 75	17 25	6 87	6 87	10 38	10 38	,,	
Dingirimahatmaya ...	18	0 75	12 60	4 22	4 22	8 38	8 38	,,	
10 Mudalihamy ...	4	0 75	3 00	0 62	0 62	2 38	2 38	,,	
Appuhamy ...	7½	0 75	5 62	1 10	1 10	4 52	4 52	,	
Peris ...	26	0 70	18 20	9 95	9 95	8 25	8 25	,,	
Thelanisa ...	20	0 75	15 00	4 22	4 22	10 78	10 78	,,	
Otheris ...	22	0 75	16 50	9 40	9 40	7 10	7 10	,,	
Patherahamy ...	7	0 75	5 25	1 10	1 10	4 15	4 15	,,	
Jamis ...	28½	0 75	21 37	8 29	8 29	13 08	13 08	,,	
Sirivarthena ...	19½	0 70	13 65	2 13	2 13	11 52	11 52	,,	
Gregoris ...	24½	0 70	17 15	9 11	9 11	8 04	8 04	,,	
Elaris Appoo ...	28½	0 75	21 37	9 24	9 24	12 13	12 13	,,	
20 Samel ...	28	0 75	21 00	7 12	7 12	13 88	13 88	,,	
Banthulahamy ...	23	0 75	17 25	7 02	7 02	10 23	10 23	,,	
Podimathiya ...	16	0 75	12 00	4 82	4 82	7 18	7 18	,,	
Charlis ...	20	0 75	15 00	6 00	6 00	9 00	9 00	,,	
Sanaris ...	6½	0 75	4 87	4 87	4 87	—	—	,,	
Veloniso ...	16½	0 75	11 55	4 22	4 22	7 33	7 33	,,	
Dingiria ...	17	0 75	11 90	4 22	4 22	7 68	7 68	,,	
Jerumias ...	14½	0 70	10 87	3 19	3 19	7 68	7 68	,,	
Babunghamy ...	11½	0 75	8 62	2 19	2 19	6 43	6 43	,,	
Timbalappuhamy ...	5	0 75	3 75	1 94	1 94	1 81	1 81	,,	
30 Attangala Girindinga ...	3	0 75	2 25	0 80	0 80	1 45	1 45	,,	
Marshal tappal runner July, 1925 ...			15 00	2 00	2 00	13 00	13 00	,,	
August, 1925 ...			15 00	2 00	2 00	13 00	13 00	,,	
Total ...			337 77	125 64	125 64	212 13	212 13		

Sgd. A. THAMBIYAH.

Exhibits

Distribution of Works

No. S D 8
Pay List
August
1925

—continued.

	Days	Cash
		Rs. c.
Stick fencing	16	12 00
Cutting small jungle within the fence	12	8 40
Cutting timber and making borderings	21	14 75
Night watcher for	15	10 50
Cutting jungle near the river for rubber nurseries	12	9 00
Watering nurseries	318	234 82
Taking barks of logs (lent labour)	8	6 00 10
Coolies went to Rakwana to get the time of the permit extended as per A. C. F's. order (lent labour)	5	3 75
Cutting jungle in depot (lent labour)	1½	1 05
Tappal runner for July, 1925		15 00
Do. August		15 00
Coolies to look after buffaloes as the Batticaloa carters went away all of a sudden (lent labour)	10	7 50
		<hr/> 337 77

	Rs. c.	
K. V. Markandan Mudaliyar's Account	18 30	20
Estate Expenditure Account	319 47	
	<hr/> 337 77	

Sgd. A. THAMBIYAH,
Supdt.

No. S. D. 14. Letter.

Exhibits

Thanketiya Estate,
24th August, 1925.

No. S D 14
Letter
24-8-25

A. J. Vander Poorten, Esq.

Dear Sir,

Re letter of the 18th instant I have to acknowledge receipt of Rs. 600 altogether Rs. 1,200 in August. This Rs. 600 is very helpful, otherwise I will find difficult to manage with contractor Haramanis.

Clearing.—I have surveyed the acres of jungle cut. Nearest
10 quantity is 20 acres, no signs of rain as yet he promises to set fire by
29th instant. I will survey again before settling his account and after
burning every thing. I understand that this fellow sent a telegram and
letter to you.

Rough measurements east 1,344; × 477;.

At present I calculate his account as 20. I shall take the actual
quantity before settling.

20 acres at Rs. 20 = Rs. 400. The balance Rs. 200 will be paid
tomorrow.

I have already given provisions and cash worth Rs. 200.

20 **Medical visits.**—Reply noted.

Rifle ; I get this cleaned daily. On the 20th instant one of my men
shot a deer and the venison was distributed among all labourers. July
account will be sent tomorrow taking Rs. 600 as last month deposit.
Re-letter of 19th instant I shall make the arrangements to remove the
rubber seeds sharp and keep carefully till the first rain.

(1) Coffee, (2) Sesal hemp, (3) Coconut, (4) Batticaloa coconut
(5) Plantain.

I have used the wire fence. I shall put stick fence to new rubber
nursery need not be afraid of animals.

30 **Big Bridge and Road Side Bungalow**

These can be done according to your arrangement. But I suggest
to get the other small bridges to be done on daily pay with timber and
I have got few timbers cut for the same work. This is a good chance to
get the small bridges made. Please instruct me.

As soon as the cleared jungle is burnt and the place cleared contractor
will demand the balance money.

I received now Rs. 600 at once. I sent one cheque for Rs. 200 to
buy provision. The other cheque for Rs. 200 I pay to Haramanis. Third
cheque for Rs. 200 I keep either I will pay to the estate labourers by the
40 end of the month as I am bound to satisfy and please them or I shall pay
to Harmanis if he finishes his contract before that.

Exhibits
 No. S D 14
 Letter
 24-8-25
 —continued.

Sir, under the circumstances I require Rs. 400 by the 1st of September on September a/c I keep the a/cs very carefully.

Kindly deposit Rs. 400 so that I may get before the 1st proximo.

Yours faithfully,
 (not signed).

No. S D 18
 Letter
 12-9-25

No. S D 18. Letter.

Thanketiya Group,
 12-9-1925.

A. J. Vander Poorten, Esq.

Dear Sir,

10

I am in receipt of your cheques for Rs. 300 with letter the 10th instant. I am very anxious to receive your instructions as this is a new and out of the way place to work. I know this side since 1890 while Mr. Cecil Herft was opening the Madampe Hambantota road. The health of the public is much better than it was. I am writing you sincerely honestly and conscientiously not as a plea or excuse but to get direction advice and orders with the object of satisfying you for my future prospect. As this is a new work (torn) a position to do any (torn) in our estate.

(1) Your first order to me is to (torn) reduce the daily rate which 20 (torn) for few month but by the end of July I found it difficult (torn) following reasons. Most of the coolies are from two villages one is 20 miles and the other is 25 miles from here and they are all Paddy and chena cultivators. Good workmen never turn here, ordinary workers and young fellows turn over here and as soon as they get their pay they go away and some will return after spending the money in gambling and some will never come back and when they are away I am obliged to pay cash to Natkaruwa men and Batticaloa chaps after their daily work.

(Torn)

As soon as they get sick I give medicine as far as I can or write the 30 symptoms to the Embalpitiya or Godakawela M. O. and get medicines as a rule some of the villagers do not take English medicine saying that he will die if a drop of English medicine gets into his throat but want charming and decoctions even this I get done to several. Even the Batticaloa Mohammedans who are well climatized in malaria get fever and chest pain now and then.

The watering coolies carry one tin of 4 gallons even now a fellow with enlarged spleen applies citronella oil daily to their chest and back bone. I have noted your remark on this subject and will do my best to make them carry more. I am not at all allowing labourers to do according 40 to their own way. Even yesterday I checked $\frac{1}{2}$ day to 3 men for sitting by the river side.

No. S D 19. Letter.

Exhibits

No. S D 19
Letter
20-10-25Thanketiya Estate,
20-10-25.

A. J. Vander Poorten, Esq.

Dear Sir,

I have to acknowledge receipt of cheques for Rs. 400 Rs. 200 and cash Rs. 10.

Laying rubber seed is in progress and on 22nd will finish. Measurements of cleared jungle contractor's a/c timber a/c, cash a/c up to date. 10 Tools a/c and other information asked for will be posted on 24th.

Rainfall enclosed.

Sgd. A. THAMBIAH.

Please come after the 27th as the latrine is to be repaired and the coolies went away after payment did not return yet.

Sgd. A. T... ..

No. S D 20. Letter.No. S D 20
Letter
10-11-25Thanketiya Estate,
10-11-1925.

A. J. Vander Poorten.

20 Dear Sir,

Lining for Rubber, within the wire fence is in progress, planting the rubber 68 plants can be finished tomorrow. Lining for rubber in the last year clearing outside the fence will be continued and I expect some more coolies in a day or two. Sir, now you can send the rubber plants and inform me so that I may move without delay. I think we both can finish planting very satisfactorily but the progress depends on labour,

(2). **Nurseries.**—There is nothing particular to inform you about the nurseries after your visit except the water on the high flood day came over a part of the new rubber nursery and slowly subsided. No damage 30 at all.

(3). **Estate Road.**—I went by the road for walking and returned by the road for carts. Walking path is very badly damaged by Ratkaruwa timber transporters and their elephants. A part of the cart road too is in the same condition. One small and one big bridge of about 10' are washed away. Shall I get them repaired. I think it is better to leave it till January instead of spending money on it as there is no cart transport at present.

Exhibits
 No. S D 20
 Letter
 10-11-25
 —continued.

(4). **Transfer.**—I have written to my wife to make the necessary arrangements to live with me at Palai from next month as my superior has transferred me there as my health is failing daily. Sir allow me to inform you that myself and my children are ever grateful to you for keeping me on service although so many false reports and petitions from interested and uninterested parties moved your mind at first. Two of my children are at school and I have to pay monthly Rs. 35 and Rs. 22 totalling Rs. 57 for them only. You will see that I am doing good work and deal honestly with you in future. I don't care these false petitions and reports.

Sir my legs are swelling and doctor advises to take a change as early 10 as possible but my intention is to complete your instructions as much as possible and as early as possible. Mr. Wijesinghe is arranging to bring coolies from Kegalle.

With regard to the damage of the estate road I personally went to the manager at Ratkarawa and he has promised to write to the superior and get it repaired.

Sgd. A. THAMBIAH.

Supdt.

No. S D 22
 Letter
 23-11-25

No. S D 22. Letter.

Thanketiya Estate, 20
 23rd November, 1925.

A. J. Vander Poorten, Esq.

Dear Sir,

Your letter of the 11th instant G. O. H. received today the 23rd sealed in Colombo on the 11th and in Godakawela 22nd instant. Advised received from Walker & Greig that wire netting despatched on the 17th Kahawatta Railway advice received today. I have arranged to transport this and the plants without delay from the station. Posts are ready; this work will be finished in a day or two. Yes Sir I can clear the posts.

(2). A/cs of the felling contractor is annexed. 30

(3). The lining inside the wire fence completed last week. Lining in this year clearing is in progress cutting holes in progress. No good coolies at present only broken down fellows turn here, others have work at their own villages at this season. Mr. Wijesinghe wants to bring coolies from Kegalle. If he succeeds in bringing 5 men from that side it is quite ample for us at present.

He left for Kurunegala on the 15th and must have met you and made all the arrangements by this time. I expect through him the money I applied for.

(4). Arranging an agent at Kahawatta is expensive our local arrange- 40 ments according to requirements is better at present as there are too many returning.....

If Mr. Wijesinghe does not succeed in bringing men from Kegalle, please allow me 10 days. I shall bring 5 or 6 coolies seasoned in Malaria

and can do planting at present. From April they will start clearing and burning jungle. They can do this work till September, 1926. Expenses is Rs. 16 a head this can be deducted in 2 or 3 months pay.

(5). A/c of contractor Haramanis.

			Rs.	c.	Rs.	c.
To Jungle cleared 20 $\frac{3}{4}$ acres at	...	...	30	00	622	50
By Provisions issued	...	..	31	27		
By Cheque issued	...	...	200	00		
By Cash paid by Supdt.	..	..	119	25		
10 By Balance	..	..	271	98		
			<hr/>			
		Rs. ..	622	50	622	50
			<hr/>			

Exhibits
No. S D 22
Letter
23-11-25
—continued.

Work is not completed.

Sir,

One Banda who came with Mr. Wijesinghe is sick for the last 4 days but I give him medicine from dispensary Godakawela. I write this as an information only but I can see all the requirements.

Sgd. A. THAMBIYAH,
Supdt.

No. S D 21. Letter.

Thanketiya Estate,
28th November, 1925.

No. S D 21
Letter
28-11-25

20

A. J. Vander Poorten, Esq.

Dear Sir,

With reference to your letter of the 23rd instant from Vander Poorten, Esq., I have to inform you that Mr. Wijesinghe did not arrive as yet but I shall be ready with the balance sheet and he can make the payment according to your arrangements. If you arrange to pay for both the months it will be better, but I leave it to your convenience and arrangements.

30 With regard to my pay you know by your experience that when one leave a place people will have no belief on him and he have to undergo lot of inconvenience and unnecessary trouble. In some estate conductors, clerks bolt away for the troubles. Under any circumstances I will not leave the place until I see that you are satisfied with me, as I have to work still under you. There is a balance of about Rs. 400 in my pay if you send me something it is a relief to me especially in a lonely place like this. I shall send you the account from the start to be checked by you.

40 With regard to tools when I took charge I myself had to search after tools and made the inventory and recorded in a book, if you please send me a copy of the original I will go through with Mr. Wijesinghe and trace out the differences.

Exhibits
No. S D 21
Letter
28-11-25
—continued.

Wire mesh ; is already removed from the station and did not come to the estate yet. I got the posts cut and charred. When you send in the plants please inform me in time. If necessary I shall personally see to the transport.

Sgd. A. THAMBIYAH,
Supdt.

I am suffering with complicated sickness for the last two months and Kahawatta treating me. I am sorry to tell you Sir, that I have lost my health entirely by my 9 months continued stay.

Sgd. A. T... .. 10

No. S D 23
Cash
Account
November
1925

No. S D 23. Cash Account

Cash A/c of Thanketiya Estate, November, 1925

1925		Rs.	c.	Rs.	c.
Nov.	1	Cash received from H. V. D. P.	...	10	00
	2	Rail fare from D. R. W. from K'gale to K'watta	...		9 40
	3	Cash received from P. S. at G. O. H.	...	20	00
	4	1 packet cartridges	...		5 06
		1 pass book	...		1 00
		1 pair sandals	...		3 00
		Cart hire from K'watta to G'wala	...		2 50 20
		Cart hire from G'wala to Timbul.	...		5 00
		3 days' meals, lodgings	...		9 65
		Cash from P. S. at Tanketiya	...	20	00
		Paid a cooly for guiding in jungle roads	...		0 75
		Cart hire from Timbulketiya to G'wala	...		5 00
		R'fare from K'watta to K'gala	...		4 70
		Bus hire from G'wala to K'watta	...		0 45
		Meals, etc.	...		3 55
		Meals at Colombo Kahawatta a/c	...		2 40
		Cash received from P. D. at G. O. H.	...	20	00
		Cart hire from Walauwatu Waga	...		1 00
		For a messenger to send to Megoda to search <i>ex-Vidane</i> Gabriel	...		3 00
		Cart hire from Waga to Walauwa	...		1 00
		Cash paid to Gabriel	...		2 00
		Meal, etc. at Waga	...		2 10
		Bus hire from Boralugoda to Colombo	...		1 00
		Meal, etc. Colombo	...		2 34
	29	R'fare for 7 men to Kahawatta	...		83 46
		Bus hire from Kahawatta to G'wala	...		3 75 40
		Meals, etc. 3 days	...		14 33
		Telegram sent to Thanketiya	...		0 45
		1 timepiece	...		4 90
		D. R. Wijesinghe on his a/c	...		65 00
		Received from G'wood 3 cheques	...	600	00
	30	Cash paid to Haramanis contractor	...		100 00
		Cash paid to Girigoris for Tambiyas	...		9 55
		Pd. check roll balance to coolies, Oct. and Nov. last	...		154 16
		1 pass book	...		0 18
		1 slate and pencil	...		0 84 50

		Rs. c.	Rs. c.	Exhibits
1925				
Nov.	1 pair hinges	...	0 31	No. S D 23
	1 doz. screw nails	...	0 12	Cash
	1 padlock	...	0 40	Account
	2 lbs. wire nails	...	0 50	November
	Commission on Rs. 200 ch.	...	2 00	1925
	1 door lock	...	2 37	—continued.
	2 pairs hinges	...	0 62	
	2 door hooks	...	0 36	
10	2 window hooks	...	0 25	
	3 doz. screw nails	...	0 34	
	Cart hire for bringing provisions from G'wala	...	8 14	
			<hr/>	
		670 00	466 43	
			<hr/>	
	To Balance in cash	...	80 94	
	To Balance provisions	...	122 63	
			<hr/>	
			203 57	
			<hr/>	

No. S D 90. Receipt.

No. S D 90
Receipt
14-12-25

De Scies & Outils,
Manufacture,

20 Paris.

Ye, Soussigne, Marcel Dreyfus, Aigssant in nom de La Outils recon-
nais avoir recunais avoir reçu ce jour de Monsieur A. J. Vander Poorten
la Domine & de Sept Mille Roupies de Ceylan (7,000) comme acompte an
paiement de finitif du Material gu'il m'a commande.

Sgd. MARCEL VERFYING.

Colombo, 14th December, 1925.

No. S D 25. Letter.

No. S D 25
Letter
25-12-25

Thanketiya Estate,
25th December, 1925.

30 H. Vander Poorten, Esq.,
Greenwood Group.

Sir,

I beg to inform you that I have received your letter and two cheques
for Rs. 400. Rubber stumps brought here and planted in nurseries. Now
some coolies having fever therefore please send some medicines immediately

Sgd. D. WIJESINGHE.

No. S D 26. Pay List.

Exhibits
No. S D 26
Pay List
December
1925

Pay List for the Labourers of Thanketiya Estate during 1st to 31st December, 1925

	Names	Days	Amount	
			Rs.	c.
1.	Salaries	—	—	—
2.	New clearings	19½	15	21
3.	Weeding	103½	80	75
4.	Roads	—	—	—
5.	Drains	—	—	—
6.	Contingencies	46	35	88 10
7.	Tools	—	—	—
8.	Watchers	4	3	12
9.	Fence and boundaries	—	—	—
10.	General transporting	22½	17	55
11.	Lines	2	1	56
12.	Medical aid	8	6	04
13.	Bungalow	18	24	78
14.	Buildings	1½	1	17
15.	Nurseries	33	25	74
16.	Ferry	3½	2	73 20
Coffee				
20.	Holing, filling and planting	2½	21	45
Coconut				
28.	Lining, holing, felling and planting	4	3	20
Rubber				
28.	Lining, holing, felling and planting	2	1	56
Sisal				
32.	Lining, holing, felling and planting	17	13	60
			254	82
Coconuts and coffee holes			9	15 30
			263	47

Cash Account

	Last Balance	Total	
		Rs.	c.
B/F. Last month balance	203	57	
By stamps and postcards			1 00
By Hanwella a/c go to A'wella cart hire from Timbulketiya to G'wala			5 00

			Last	Total	Exhibits	
			Balance		No. S D 26	
			Rs. c.	Rs. c.	Pay List	
					December	
					1925	
	By Bus hire from R'wala to A'wella		2 00	—continued.
	By R'fare from A'wella to Colombo	...	...		1 29
	By Do. to K'gala	...	...		2 00
	By Meal, lodging, etc.	...	...		5 73
	By Rickshaw at Colombo	...	...		0 60
	By Bringing 12 coolies to Thanketiya	...	...		—
10	To Cash received from H. V. S. P.	...	...	100 00	
	To Cash received from D. T. Wijesinghe	...	...	50 00	
	By R'fare for coolies	...	...		45 31
	By Bus hire Kahawatta to Imbulketiya	...	...		22 70
	By Meal and lodging for coolies	...	...		18 60
	By 2 packets cartridges	...	...		7 00
	By 4 lbs. ginger	...	...		1 20
	By Native medicines and oils	...	...		9 00
	To Cash received from G. W. 2 cheques	...	...	400 00	
	By Medical aid	...	...		0 62
20	By 2 lbs. wire nails	...	...		0 50
	By Commission for a cheque	...	...		2 00
	By Cart hire for provisions	...	...		2 50
	By 1 padlock	...	...		0 60
	By 2 gals. K. oil	...	...		2 88
	By 1 broom	...	...		0 20
	By Advanced for check roll	...	...		156 28
	By Cart hire for rubber stumps	...	...		11 50
	By Cash cart hire for 35 bushels rice	...	...		33 50
	By Cash paid C. R. Balances Dec.	...	...		130 50
30	To Cash received C. R. debts	...	...	23 31	
	By Cash paid to Wijesinghe on his a/c	...	...		40 64
	To Cash recd. from Colombo 35 bushels rice @ Rs. 6.65 =Rs. 232.75	...	...	
	To Cash rail fare	...	...	17.16	
				249 91		
				1,026 79	503 15	
				503 15		
				523 64		
	Cash	...	...	Rs. 129.85	
	To Balance rice and provisions	...	...	„ 393.79	
40				Rs. 523.64		

Sgd. D. T. WIJESINGHE

Exhibits

No. S D 24
Letter
3-1-26

No. S D 24. Letter.

Thanketiya Estate,
3rd January, 1926.

H. Vander Poorten, Esq.,
Greenwood Group.

Sir,

I received the letter sent with many thanks. Much of the coolies were suffering from fever. Now some are cured and some are not yet. Rain is stopped from a week since. Therefore now clearing the old cleared jungles as the plants planting is stopped owing to the failure of the rain also began to clear the half of that acre and will finish it very lately.

Sir, if those went who are suffering from fever the number of the coolies will be reduced. The rice delivered from Station on Monday could not bring to the estate still because no carts and also the cart hire is too much. Differently for travelling starving as unable to get good in time under these circumstances the coolies are not willing to stay. Nowhere to get goods closer unless from Godakawela. Even a serious man is unable to carry to the hospital for a week also unable to bring and give a medicine less than three days to a patient who cannot travel. Therefore it is much better if you will kindly sent a lorry soon. If the coolies did not come owing to the ill health have to loss the expenses. Few men are needed to take a patient to hospital but no coolies here to carry as the number of patients increase daily, also these coolies are not willing to carry patients too. Sent several patients who were able to travel and staying. Who are unable to travel. The rubber plants delivered on the 15th came to the estate on the 23rd therefore they were just ready to dry.

Sgd. D. WIJESINGHE.

P. S.—I have mention if the coolies did not come owing to ill health have to lose the expenses. I said so because good clever people are not willing to stay here as they does not like to undergo these troubles as if we have to get work from idlers have to lose the expenses owing to the little quantity of people.

No. S D 29
Letter
13-1-26

No. S D 29. Letter.

Thanketiya Estate,
13th January, 1926.

H. Vander Poorten,
Greenwood Group,
Galagedera.

Sir,

I am herewith sending the check roll list and cash account of December. Received 35 bushels of rice from Colombo and a parcel of tea seeds. They are put to the nursery. These days the climate is too

hot always four or five coolies are suffering from fever also some went to their villages. The small rubber plants of the nursery did not root out as there is no rain, will root out and plant in another nursery as soon as the rain comes also finish off that half of the acre.

Exhibits
No. S D 29
Letter
13-1-26
—continued.

Please let me know whether I am to put that as a nursery or else to plant rubber to 16 feet. It is much better if you also comes when Periya Dorai is coming. Plantain trees are having very far away carts are not available to bring them.

Sgd. D. T. WIJESINGHE.

10

No. S D 28. Letter.

No. S D 28
Letter
25-1-26

Thanketiya Estate,
25th January, 1926.

H. Vander Poorten, Esq.,
Greenwood Group.

Sir,

Now rain is having to a small quantity almost all the coolies are suffering from fever and I am too. No coolies to take the patients even to the road rather than to the hospital. The goods purchased from Godakawala on the 20th brought to Kimbulapitiya Mudaliyar's Line by
20 utmost trying on a lorry came on that day, when we asked a cart from Mudaliyar's people they have refused to give without asking, out of those goods some are brought and some are not yet, but they promised to give carts any time when we are needed. All the patients went those are able to travel, remaining only those who are unable. One man happened to belly goes severely and being unable to take him to the hospital bought and gave medicines from the dispensary and after that little cured. People are not willing to stay here as there is no way to take goods to go to the hospital immediately. If lot of coolies are staying they are willing though any amount of fever comes. Therefore Sir, please send another
30 person here.

Coolies will stay if there is a way to take goods and to go to hospital immediately, if not they are not willing to stay at all. Four men are needed to take a patient to the road and also has to fetch a cart from Godakawela, the patient will die before the cart comes from here. Mudali has not got a cart to take patients. Even if I wanted to go home people must come and remove, otherwise no one take. Please do not inform my home people that I am ill. No any trouble if there is a lorry. This fever too has no any definitely rather than other places but the difficulty is the journey. If another is sending please send soon.

40

Sgd. D. T. WIJESINGHE.

Exhibits

No. S D 27
Pay List
February
1926

No. S D 27. Pay List

Pay List for the Labourers of Thanketiya Estate
during 1st to 31st February, 1926

Names	Days	Rate Rs. c.	Amount Rs. c.	Pro- visions Rs. c.	Balance	
					Pay Rs. c.	Debt Rs. c.
Heen Banda ...	28	1 00	30 00	8 08	21 92	—
Ariyananda ...	28	1 00	28 00	8 86	19 64	—
Marshall ...	28	1 00	30 00	4 24	25 76	—
Punchi Banda (1) ...	25½	0 75	19 12	16 88	2 24	— 10
Punchi Banda (2) ...	14	0 65	9 10	6 96	2 14	—
Wellawa Appuhamy ...	14	0 75	10 50	8 76	1 74	—
Charles ...	21	0 75	15 75	11 15	4 60	—
Sadris ...	8	0 75	2 25	2 98	—	0 68
Peiris ...	19½	0 75	14 62	11 01	3 61	—
Pusumba ...	21½	0 75	16 12	26 17	—	10 05
Matiya ...	19	0 50	9 50	—	9 50	—
Jaya ...	21	0 40	8 40	—	8 40	—
Babunhamy ...	19½	0 75	14 62	7 48	7 19	—
Girigoris ...	8½	0 75	2 62	2 92	—	0 80 20
Jane ...	6½	0 50	3 25	—	3 25	—
Pinchi ...	16	0 50	8 00	—	8 00	—
	288		221 85	114 89	117 99	11 08

Distribution

	Days	Amount Rs. c.
New Clearing ...	72½	55 88
Weeding ...	106	81 62
Contingencies ...	30	28 10
Watchers ...	8	6 24
General transporting ...	15	11 55
Medical aid ...	5	8 85
Nurseries ...	85½	27 48
Ferry ...	7	5 89
Holes ...	9	6 98
	288	221 85

S D 27. Cash Account of February, 1926

Exhibits

1926		Amount	Last Debt	No. S D 27
		Rs. c.	Rs. c.	Pay List
				February
				1926
Feb. 1	To Balance	157 77		—continued.
22	By Cash cart hire for bringing provisions		4 86	
	By Cash repairs for two padlocks		0 40	
28	By Cash paid to S. R. Wijesinghe on his a/c		36 91	
	By Cash medical aid for sick coolies		11 16	
	By Cash eggs for P. D.		1 30	
10	By Cash 2 gallons Kerosine oil		2 88	
Jan. 30	Hanwella a/c go to A'wella			
	Bus hire from Colombo to A'wella		2 00	
	Bus hire for return		2 00	
	Meals, etc. at A'wella		1 40	
	Meals to witness evidence		1 20	
	To Cash received from Greenwood 2 cheques Rs. 400			
	By Cash commission for cheque		2 00	
	By Cash repairing bicycle		3 50	
	By Advanced for C'roll		114 89	
20	Paid cheque roll balance of February		117 99	
	To Cash received check roll debts	11 08		
		568 80	302 49	
		302 49		
		266 31		

To Balance cash	...	Rs.	185.25
Provisions	...	"	181.06
			266 31

Sgd. D. T. WIJESINGHE.

No. P 5. Letter from Vander Poorten to Marcandan

30

Greenwood Group,
14th March, 1926.

No. P 5
Letter from
Vander
Poorten to
Marcandan
14-3-26

K. V. Marcandan Mudaliyar.

Dear Sir,

In reply to your letter of this day I am willing to take Rs. 500,000 five hundred thousand rupees as consideration for reconveyance of the Thanketiya lands provided that the claim of the Bandas and any other claims in respect of the lands are settled by you.

As an alternative I have no objection to paying you Rupees thirty 40 per acre in full settlement of all your interest in the land provided that all claims are settled by you.

Sgd. A. J. VANDER POORTEN.

Brookwood,
14-3-26.

Dear Mr. Vander Poorten,

We trust that you will not in the midst of your other engagements forget to send me in time the promised reply to the amount you will accept in settlement of your claim on Thanketiya. Both in our interviews at Galagedera on the 5th instant at the G. O. H. on the 11th and 12th instant we made our proposition quite clear to you. You are fully aware that the present unsatisfactory state of affairs cannot possibly continue any longer..... out irreparable loss to us. We have already informed 10 the (torn) who have offered to help us with the necessary moneys of (torn) promise to give us a reply within 4 days as to the (torn) paid to you and we hope not only to have the reply in (torn) in naming the amount you will consider not only your (torn) financier in the matter and the possibility of your (torn) profits by holding on to the land indefinitely but also (torn) responsibility to us on our trustee in respect of the (torn).

Yours etc.

No. P 11. Letter from Batuwantudawa to Vander Poorten.

No. P 11
Letter from
Batuwan-
tudawa
to Vander
Poorten
14-3-26

Brookwood,
Reid Avenue, 20
14-3-26.

Dear Mr. Vander Poorten,

We trust that you will not in the midst of your other engagements forget to send us in time the promised reply as to the amount you will accept in settlement of your claim on Thanketiya. Both in our interview at Galagedera on the 5th instant and at the G. O. H. on the 11th and 12th instant we made our positions quite clear to you. You are fully aware that the present unsatisfactory state of affairs cannot possibly continue any longer without irreparable loss to us. We have already informed the people who have offered to help us with the necessary monies of your 30 promise to give a reply within four days on to the amount to be paid to you, and we hope not only to have the reply in time but that in naming the amount you will consider not only your interest as financier in the matter the possibility of our making a profit by holding on to the land indefinitely, but also your responsibility to us as our trustee in respect of the land.

Sgd. C. BATUWANTUDUWA,
K. CHELLIAH,
K. V. MARCANDAN.

A. J. Vander Poorten, Esq.,
G. O. H., Colombo.

Exhibits		S D 30. Cash A/c of March, 1926		Amount	Last Debt
No. S D 30	1926			Rs. c.	Rs. c.
Pay List					
March					
1926					
—continued.	Mar. 1	Last month balance brought forward	...	266 31	
		Go to A'wella and G. W.	...		
		By Cart hire from T'ketiya to G'wela	...		5 00
	12	By Bus hire from G'wella to A'wela	...		3 00
	18	By R'fare from Colombo to K'gala	...		2 00
		Meals, lodging, etc. G'wela	...		
		Meals, lodging, A'wella and Colombo	...		7 65 10
		By Meals and tea witness	...		1 35
	17	R'fare from K'gala to Colombo	...		2 00
		R'fare from Colombo to K'watta	...		2 70
		R'fare for a cooly man who brought for estate work	...		2 70
		Bus hire from K'watta to G'wela	...		90 90
		Cooly hire from G'wela to T'ketiya	...		5 00
		To Cash received by 2 cheques from G. W.	...	400 00	
		By 2 packets cartridges	...		7 25
		By native medicines for coolies	...		4 00
		By Commission for a cheque	...		2 00 20
		Paid to D. R. Wijesinghe on his a/c	...		37 45
		5 gallons and 5 bottles Kerosine oil	...		8 40
		Cart hire for provisions	...		2 25
		Repairing bicycle	...		2 50
		1 packet notepaper	...		0 80
		1 packet envelopes	...		0 15
		Paid to D. R. Wijesinghe on his a/c	...		12 35
		Commission for a cheque	...		2 00
		To Cash received by cheque from G. W.	...	60 00	
		By Cash to D. R. Wijesinghe his a/c	...		60 00 30
		Paid 241 labourers salary	...		174 53
		Paid Haramanis contractor	...		29 55
				726 31	375 58
		To Balance	...	350 73	

No. S D 37
Letter
8-4-26

No. S D 37. Letter.

Thanketiya Estate,
8th April, 1926.

A. J. Vander Poorten, Esq.,
Greenwood Group.

Sir,

I beg to inform you I send herewith a copy of Check Roll and cash account of March last. This week also have good rain here. Now I planting continue only rubber plants. Some coolies today also went to their villages for the new year. Now here is living only six men including myself. I expect some more cooly after Sinhalese New Year. Sisal plants all finish in nursery. Sisal is growing very well. I will coming 11th or 12th for search of some coolies bring to estate.

Sgd. D. WIJESINGHE.

No. A 15. Permit.

A 15.

Exhibits
No. A 15
Permit
24-4-26

PERMIT TO REMOVE FOREST PRODUCE.

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : Mr. K. V. Marcanden, Mudaliyar.

Permit issued to Mr. K. V. Marcandan Mudaliyar of Colombo to remove from Thanketiya in the Sabaragamuwa Division the following :—

Within one month under the printed conditions.

10 By elephants and carts to Kahawatta Railway Station and thence to Colombo by Rail.

Report of R. F. O.

See overleaf.

Extended till 25th July, 1926.

Signed :

A. K. S.,
Forest Officer.

Dated, 24th April, 1926.

Copy of Land owner's Permit.

43

20	1/26	Milla	...	15.5 × 4.9
	2/26	Satin	...	15.2 × 6.8
	3/26	do.	...	17.0 × 4.2
	4/26	do.	...	13.5 × 4.5
	5/26		...	12.0 × 7.7
	6/26		...	19.3 × 6.6
	157	7/26	...	15.7 × 7.3
	194	8/26	...	20.5 × 5.10
	189	9/26	...	16.5 × 7.8
	211	10/26	...	24.6 × 5.0
30	241	11/26	...	17.0 × 4.10
		12/26	...	21.8 × 5.0
	236	—12 × 5 × 6.7		146—15-0 × 6.8
	241	—17 0 × 5.5		157—16-0 × 7.4
	194	—20-5 × 5.10		150—19-0 × 4.10
	189	—16-5 × 7.8		104—15-0 × 6.6
	81	—24-7 × 4.2		65—13-0 × 4.6

(written in Tamil)

1. 13.5 × 7.0

2. 13.5 × 7.0

3. 13.3 × 6.0

Exhibits

No. S D 31
Counterfoil
of Cheque
December
1925
May 1926

No. S D 31. Counterfoil of Cheque.

Cheque Counterfoil book Nos. E 046251-E 046350.

No. S D 32
Counterfoil
of Cheque
8-4-26

No. S D 32. Counterfoil of Cheque.

Cheque Counterfoil No. E 046338 dated 9-4-1926 in favour of
D. R. Wijesinghe a/c Tanketiya paid A. M. P. A. Amount Rs. 750.

No. S D 33
Counterfoil
of Cheque
19-4-26

No. S D 33. Counterfoil of Cheque.

Cheque Counterfoil No. E 046340 in favour of D. R. Wijesinghe
Tanketiya. Amount Rs. 200.

No. S D 34
Counterfoil
of Cheque
May/Sep-
tember 1926

No. S D 34. Counterfoil of Cheque.

Cheque Counterfoil book Nos. E 068751-E 068850. 10

No. S D 35
Counterfoil
of Cheque
4-5-26

No. S D 35. Counterfoil of Cheque.

Cheque Counterfoil No. E 068752 dated 4-5-26 in favour of K. D. J.
Suaris boutique a/c Thanketiya. Amount Rs. 200.

No. S D 38
Counterfoil
of Cheque
dated
16-5-26

No. S D 38. Counterfoil of Cheque.

Cheque Counterfoil No. E 068754 dated 16-5-26 Cheque for Rs. 40.21
to Cargills for Esanafeles for Horsfall.

No. S D 39
Counterfoil
of Cheque
25-6-26

No. S D 39. Counterfoil of Cheque.

Cheque Counterfoil No. 068786 dated 25-6-26 Cheque for Rs. 39.

No. S D 40
Counterfoil
of Cheque
dated
30-6-26

No. S D 40. Counterfoil of Cheque.

Cheque Counterfoil No. E 068788 dated 30-6-26 for Rs. 100.80 to 20
D. R. Wijesinghe.

No. S D 36. Pay List.

Pay List for the Labourers of Thanketiya Estate
during 1st to 31st May, 1926

Exhibits

No. S D 36
Pay List
May/June
1926

Names	Days	Rate Rs. c.	Amount Rs. c.	Pro-visions		Balance		Debt Rs. c.	Remarks Rainfall
				Rs. c.	Rs. c.	Rs. c.	Rs. c.		
Heen Banda ...	31	—	30 00	8 33	21 67	—			
Marshal ...	31	—	30 00	4 31	25 69	—	1	35	
Abielenu ...	2	0 65	1 30	1 15	0 15	—	2	42	
10 Punchi Banda I. ...	2	0 75	1 50	1 50	—	—	3	30	
Punchi Banda II. ...	8	0 65	5 20	2 40	2 80	—	4	—	
Thelenisa ...	17	0 65	11 05	6 70	4 35	—	5	—	
Dingimahatmaya ...	21	0 65	13 65	7 40	6 25	—	6	—	
Babunhamy ...	20½	0 75	15 37½	5 01	10 36½	—	7	55	
Dingimahatmaya ...	20½	0 65	13 32½	7 40	5 92½	—	8	1 12	
Dineshamy ...	19½	0 75	14 62½	7 82	6 80½	—	9	—	
Babasinno ...	1½	0 65	0 97½	0 97½	—	—	10	—	
Velonisa ...	3	0 65	1 95	—	1 95	—	11	—	
Siriwardanahamy ...	19½	0 75	14 62½	5 33	9 29½	—	12	—	
20 Podiappuhamy ...	7½	0 65	4 87½	5 50	—	0 62½	13	20	
Edwin ...	11½	0 65	7 47½	5 39	2 08½	—	14	—	
							15	—	
	215½		165 92½	69 21½	97 33½	0 62½	16	1 20	
							17	1 40	
							18	—	
Distribution							19	25	
							20	25	
New clearing ...	35		26 95				21	—	
Weeding ...	38		67 75				22	40	
30 Contingencies ...	44		33 88				23	—	
Watchers ...	4		3 08				24	—	
General transporting ...	27		20 79½				25	—	
Nurseries ...	9		6 98				26	—	
							27	—	
Coffee							28	—	
Lining, holing, planting ...	2½		1 92				29	—	
							30	—	
Rubber							31	—	
40 Lining, holing, planting ...	6		4 62						
	215½		165 92½					6 44	
Previous total ...				16 22					
Plus ...				6 44					
Grand Total ...				22 66					

Exhibits	Cash Account		Rs. c.	Rs. c.
No. S D 36 Pay List May/June 1926 —continued.	1926			
	April 26 :	By Cash	75 00	
		Expenses for me to go to the Estate from Hunupitiya		7 49
		Stamps for the Estate		0 94
		Balance pay for April		30 33
		Expenses for going to search for coolies to Matara		13 27
		Expenses for going to search for coolies to Pelmadulla		7 97
		Kerosine oil for May		3 55
		Expenses for Store		3 68 10
		Own expenses for me meals, etc.		19 81
	May 7 :	To Cash from A. D. J. Suwaris	10 00	
		Going to Greenwood and return		20 24
		By Cash	2 00	
		Taking a cooly from Colombo to Estate		4 13
		One padlock		0 40
		4 Bottles Dr. McCoy's fever killer		6 00
		By Check roll advance for May		96 71
		By Balance in hand		70 48
			285 00	285 00 20

Sgd. C. H. GALAPPATHY,
13-6-26.

**S D 36. Pay List for the Labourers of Thanketiya Estate
during 1st to 30th June, 1926**

Cash Account		Rs. c.	Rs. c.
By Balance in hand	...		70 48
Cart hire for month of May	...	5 00	
Sale of bananas	...		0 33
Store A/c	...	0 33	
Cart hire	...	1 25	30
Sale of bananas	...		0 40
Store A/c	...	0 40	
Repair for the rifle	...	1 00	
Cart hire	...	2 25	
Sale of bananas	...		0 26
Store A/c	...	0 26	
Cart hire	...	1 50	
Check roll advanced by cash	...	3 85	
Own expenses for me	...	40 00	
By Balance in hand	...	15 63	40
		71 47	71 47
Accounts for the Estate			
1 Bedroom lamp	...		1 12
3 Glasses	...		0 45
Repair for the rifle	...		1 00
2 Packets envelopes	...		0 24
1 Packet notepaper	...		0 75
Kerosine oil 3 gallons	...		4 20
			0 30
			8 06 50
Own Account for me			
By Cash	...		40 00
Meals, etc.	...		14 06
			54 06

**S D 36. Pay List for the Labourers of Thanketiya Estate
during 1st to 30th June, 1926**

Exhibits
No. S D 36
Pay List
May/June
1926
—continued.

Names	Days	Rate	Amount	Pro-	Cash	Total	Balance		Remarks
							Rs. c.	Rs. c.	
Heen Banda ...	28	—	30 00	8 84	—	8 84	21 16	1	—
Marshall ...	30	—	30 00	4 16	—	4 16	25 84	2	—
Siriwardhanahamy ...	8	0 75	6 00	3 74	—	3 74	2 26	3	—
G. B. Dineshamy ...	10	0 75	7 50	3 53	—	3 53	3 97	4	—
10 Dineshamy ...	½	0 75	0 37½	0 37½	—	0 37½	—	5	—
Dingirimahatmaya I ...	10	0 75	7 50	4 72	1 60	6 32	1 18	6	—
Dingirimahatmaya II. ...	7	0 75	5 25	3 00	0 75	3 75	1 50	7	—
Eduri ...	16½	0 75	2 37½	8 41	—	8 41	3 96½	8	—
Thelenisa ...	2	0 65	1 30	0 99	—	0 99	0 31	9	—
Babunhamy ...	7	0 75	5 25	3 50	—	3 50	1 75	10	—
Podiappuhamy ...	20	0 75	15 00	8 62	0 50	9 12	5 88	11	—
Kadira ...	2½	0 60	1 50	1 05	—	1 05	45	12	—
Simoris ...	6½	0 75	4 87½	3 13	—	3 63	1 24½	13	—
Saworis ...	6	0 75	4 50	2 89	—	3 39	1 11	14	—
20 Podisinno ...	2½	0 75	1 87½	—	—	—	1 87½	15	—
T. Edwin ...	2½	0 75	1 87½	0 90	—	0 90	0 97½	16	—
Davithsinno ...	2½	0 75	1 87½	0 82	—	0 82	1 05½	17	—
Lewanis ...	2½	0 60	1 50	0 82	—	0 82½	0 68	18	—
Endoris ...	2½	0 75	1 87½	0 82	—	0 82	1 05	19	—
Carolis ...	2½	0 65	1 62½	0 82	—	0 82	0 80½	20	—
D. Babunhamy ...	2	0 75	1 50	90	—	0 90	0 60	21	—
								22	—
	171		143 55	62 08½	3 85	65 88½	77 66½	23	—
								24	—
								25	—
30 Distribution								26	—
								27	—
2 New clearings ...	22		18 47					28	—
3 Weeding ...	37½		31 48					29	—
4 Roads ...	9		7 56					30	—
6 Contingencies ...	60		50 36					31	—
8 Watchers ...	1		0 84						—
10 General transporting ...	17		14 28						60
15 Nurseries ...	24½		20 56						—
	171		143 55						—
40									
								Previous Total	22 66
								Grand Total	23 26

Exhibits

No. S D 41
Cash
Account
May/July
1926

No. S D 41. Cash Account.

THANKETIYA ESTATE

Cash Account Thanketiya Estate from May to end of July, 1926.

	Rs. c.	Rs. c.
20. To Balance cash and provisions handed by Mr. Wijesekera to Heen Banda	129 33	
12. To Cheque	200 00	
27. To Cash	200 00	
1926		
May By Provisions supplied to Galapathy	17 81	10
By Do. to Wijesekera	31 31	
By Kerosine oil for bungalow use	3 60	
By Advance to coolies on checkroll	69 21½	
By Provisions supplied to Galapathy	14 06	
By Kerosine oil for bungalow use	4 20	
By Cost of one wall lamp, cup and saucer, tumblers for bungalow use	2 86	
By Provisions supplied to contract coolies	48 40	
By Weekly advances, provisions, etc. to coolies on checkroll	62 03½	
By Balance wages of coolies on checkroll for June	77 66½	20
By Provisions supplied to Galapathy	38 55	
By Kerosine oil for bungalow use	4 20	
By Wick for hurricane lantern and 2 files	0 40	
By Cart hire on provisions	2 50	
By Cost of drugs and herbs, etc. for estate use	3 56	
By Wages to paid off coolies	47 60	
By Weekly advances to coolies, provisions, etc. on checkroll	94 95½	
By Balance	6 41	
	529 33	529 33

No. S D 102
Letter
22-6-26

No. S D 102. Letter.

30

C. E. KARUNARATNE,
Auctioneer & Broker.

Hultsdorf,
Colombo, June 22, 1926.

A. J. VANDER POORTEN, Esq.,
Galagedera.

Dear Sir,

Sale of Satinwood

I append sale list of the ten logs. I also endorse memo showing the amount recovered by me and the charges less which you will find enclosed 40 cheque for Rs. 911.59 in settlement. Please acknowledge receipt.

Yours faithfully,
Sgd. C. E. KARUNARATNE.

Sale List

				Rs.	c.		
	No. 5	...	...	368	00		
	9	...	...	308	00		
	11	...	...	397	50		
	13	...	...	840	00		
	14	...	...	442	25		
	27	...	...	205	00		
	31	...	...	240	00		
10	39	...	...	437	25		
	43	...	...	221	00		
	45	...	...	432	00		
				<hr/>			
				3,891	00		
				<hr/>			
				Rs.	c.	Rs.	c.
	Account one-fourth purchase money	...	...			972	75
	Commission	...	...	38	91		
	Printing notices with conditions of sale	...	...	8	00		
	Posters	...	...	1	25		
	Basin beater distributing notices	...	...	1	50		
20	Printing posters	...	...	5	00		
	Getting posters put up	...	...	1	50		
	Tom-tom beater sale day	...	...	2	00		
	Clerk's fee	...	...	3	00		
				<hr/>			
	Balance for which cheque is enclosed	...	...	61	16		
				911	59		
				<hr/>		972	75

Exhibits
 No. S D 102
 Letter
 22-6-26
 —continued.

No. S D 100. Letter

To
 A. J. VANDER POORTEN, Esq.,
 Galagedera.
 Dear Sir,

23-6-26. No. S D 100
 Letter
 23-6-26

Sale of Satinwood on 17-6-26

Under instructions received from Mr. C. E. Karunaratne the Auctioneer who sold the logs on above date, I enclose herewith credit memo and cheque in your favour for Rs. 2,918.25 being balance due on 10 logs purchased by me at the above sale.

Please acknowledge receipt of the payment and issue me a delivery order for the removal of the logs per return post and oblige.

Sgd.....

Exhibits

No. S D 101. Bill

No. S D 101
Bill
23-6-26

S. OXTON JONES, ESQ.,

Dr.

To A. J. VANDER POORTEN.

	Rs.	c.
By Value of 10 logs satinwood purchased ex : Auction Sale of the 17th June, 1925	3,891	00
To Paid Mr. C. E. Karunaratne, Auctioneer, on 17-6-26 25% of the purchase value	972	75
To Balance due	2,918	25
By cheque in settlement in your favour	2,918	25 10

Colombo, 23-6-1926.

10 logs Nos. 5, 9, 11, 13, 14, 27, 31, 29, 43 and 45.

No. S D 42
Counterfoil
of Cheque
12-7-26

No. S D 42. Counterfoil of Cheque

Cheque counterfoil No. E 668600 dated 12-7-26 for Rs. 200.
Thanketiya Estate.No. D 2
Deed
No. 1221
27-7-26

No. D 2. Deed No. 1221

No. 1221

TO ALL TO WHOM THESE PRESENTS SHALL COME, 20
Antoine Joseph Vander Poorten of Greenwood Group, Galagedera (here-
inafter sometimes referred to as the Vendor which expression shall where
the context so requires or admits mean and include the said Antione Joseph
Vander Poorten his heirs executors and administrators) :

Send Greeting :

WHEREAS Georges Jules Etienne Fombertaux, Agent General of
the Messageries Maritimes Company and residing at "Strathlyn",
Gregory's Road, Colombo (hereinafter sometimes referred to as the pur-
chaser which expression shall where the context so requires or admits
mean and include the said Georges Jules Etienne Fombertaux his heirs 30
executors administrators and assigns) has intimated to the said vendor

his desire to purchase all that tract of land called Thanketiyabedde in extent about 12,492 acres and fully described in the Schedule " B " hereto.

Exhibits
No. D 2
Deed
No. 1221
27-7-26
—continued.

AND WHEREAS the said vendor has agreed with the purchaser to give to the purchaser the option of purchasing the said tract of land at the rate of Rs. 150 per acre subject to the terms and conditions hereinafter set out.

NOW KNOW YE BY THESE PRESENTS that if the said purchaser signifies to the said vendor on or before the 31st day of July, 1927, the purchaser's desire to purchase the whole of the said tract of land called Thanketiyabedde in extent 12,492 acres and fully described in the Schedule " B " hereto at or for the price or sum of Rs. 1,873,800 the said vendor hereby covenants agrees and binds himself by these presents for and in consideration of the premises and of the sum of Rs. 1,000 paid by the purchaser to the vendor at the signing of these presents (the receipt whereof the vendor doth hereby admit and acknowledge) within six calendar months from the said 31st day of July, 1927, to sell transfer convey assure to the purchaser or his nominee or nominees the whole of the said tract of land called Thanketiyabedde in extent 12,492 acres together with all its appurtenances rights and easements whatsoever thereto belonging or in anywise appertaining thereto and free from all encumbrances at the price or sum of Rs. 1,873,800 upon and subject to the terms covenants and agreements contained in the Schedule " A " hereto.

If no notice is given by the purchaser to the vendor on or before the 31st day of July, 1927, of his intention of availing himself of the option hereby granted or if the said sum of Rs. 1,873,800 less the sum of Rs. 1,000 paid at the execution of these presents be not paid to the vendor within 6 calendar months from the 31st day of July, 1927, then these presents shall be null and void and of no effect and the said sum of Rs. 1,000 paid at the execution of the presents by the purchaser shall be forfeited.

Provided however that nothing herein contained shall be construed to mean or constitute an obligation on the part of the purchaser to buy the said Thanketiyabedde and he shall be entitled at any time whatsoever during the continuance of these presents to cancel same by notice in writing to the vendor of his intention not to avail himself of the option hereby granted to him and he shall be under no further obligation whatsoever to the vendor in connection with anything herein contained.

Provided also that all notices under these presents shall be in writing and shall be deemed sufficient if delivered personally to the vendor or purchaser or sent by post addressed to them to their respective addresses as stated in these presents.

The Schedule " A " above referred to

The purchase shall be completed on or before the 31st day of January, 1928. On such completion the said vendor and all other necessary parties shall on payment of the purchase price give to the said purchaser posses-

Exhibits
 No. D 2
 Deed
 No. 1221
 27-7-26
 —continued.

sion of the said Thanketiyabedde in the said Schedule " B " hereto fully described and shall execute and do and cause to be executed and done further acts deeds assurances and things whatsoever necessary for the vesting of the said Thanketiyabedde to the purchaser free from all encumbrance whatsoever.

2. The balance sum of Rs. 1,872,800 shall be payable by the purchaser to the vendor on the execution of a valid deed of conveyance by the vendor in favour of the purchaser or his nominee or nominees free from all encumbrances.

3. The said vendor shall deduce a good and valid title to the said 10 Thanketiyabedde in the Schedule " B " hereto fully described to the satisfaction of the purchaser's notaries and shall obtain and supply them with all necessary deeds documents and writings in proof and support of the vendor's title.

The Schedule " B " above referred to

An allotment of land called Thanketiyabedde in Thanketiyabedde village, Kongala Bintenne Korale of Wellawaya Division, Badulla District, Province of Uva, bounded as follows :—On the north by Uswelliara and a road ; on the east by a road, Katupila ara, lot 1 in Final Topo P. P. 39 Telderian ara *alias* Katupila ara, lot 1 in Final Topo P. P. 43 and Daluketi 20 ara ; on the south and west by reservation along the Walawe Ganga, containing in extent (exclusive of Habarala ara, Wattatota ara, Kowul ara and streams) thirteen thousand four hundred and ninety-two acres according to the survey and description thereof authenticated by A. J. Wickwar, Esq., Surveyor-General, bearing date the 16th February, 1925 No. 366292 excluding therefrom an extent of 1,000 acres allotted to W. Simon de Alwis ; on the south-western side adjoining the reservation of five chains reserved by the Crown along the Walawe Ganga beginning at the middle of the western boundary.

Sgd. A. J. VANDER POORTEN 30

Witnessed and attested :

Attested by :

Sgd. L. MACK,
 N. P.

Date of attestation : 27th July, 1926.

No. P 13. Letter from Vander Poorten to Somasunderam Chetty

Exhibits

SOMASUNDERAM CHETTY, Esq.

Colombo,
28th July, 1926.No. P 13
Letter from
Vander
Poorten
to Soma-
sunderam
Chetty
28-7-26**Thanketiyabedde**

(Torn) That I have given an option (torn) from 1st August, 1926,
with a (torn) deeds, in respect of above property (torn).

I shall be pleased to communicate (torn) you in due course (torn)
acknowledge receipt.

Yours faithfully,

A. J. VANDER POORTEN.

10

No. S D 92. Bill.No. S D 92
Bill
2-8-1926

A. J. VANDER POORTEN, Esq.,
Greenwood Group,
Galagedera.
To BROOKE BOND CEYLON, LTD.,
Colombo.

Twenty-seven logs of satinwood timber measuring c. ft. 700' 0" at
64 lbs. per 1 c. ft. = tons 21-14-1-4 shipped per ss. "Silveray" to New
York on the 18-7-26 to Messrs. Meditteranean & General Traders Inc.
20 West Street, New York, U. S. A.

Charges

			Rs.	c.
To Freight	...	...	724	82
To Harbour dues	...	...	10	86
To Lighterage	...	...	48	86
Bill of Lading stamps	...	...	0	75
To Consular fee	...	...	7	15
To Agency fee	...	...	27	00
			<hr/>	
			819	44
			<hr/>	

30

E. & O. E.

Colombo, 2nd August, 1926.

BROOKE BOND CEYLON LTD.

Sgd.....
Director.

Exhibits

No. S D 43
Cash
Account
August
1926

No. S D 43. Cash Account

Cash A/c Thanketiya Estate

			Rs.	c.	Rs.	c.
To Balance	...	...	6	41		
7. To Cash from Proprietor	...	...	150	00		
7. To Provisions from boutique	...	...	13	07		
11. Do. do.	...	...	22	29		
Do. do.	...	...	10	68		
22. Do. do.	...	...	8	56		
23. To Cash from boutique	...	...	20	00		10
29. To Provisions boutique	...	...	7	99		
30. Do.	...	...	22	76		

Estate Expenditure A/c.

1926

Aug. 1 By Travelling expenses Gerlits and servant from Kandy to Thanketiya Estate	...	...			38	00
7 By 1 lb. gunpowder	...	...			2	00
By 2 lbs. shot	...	...			0	88
By one tin Kerosene oil	...	...			5	70
By 1 packet envelopes for estate use	...	...			0	15 20
22 By 1 lb. shot	...	...			0	44
By 1 empty tin for transporting water to nurseries	...	...			0	35

Chech Roll A/c.

By Payment of balance wages of coolies for July	...		98	46
---	-----	--	----	----

Estate Expenditure A/c.

3 empty tins for transporting water to nurseries	...		1	20
By Stationery and postages	...		0	98
Cart hire transporting provisions, etc. from Godakawela	...		4	25

Salary A/c.

By E. Gerlits' cash advance	...		24	75 30
By E. Gerlits' provisions supplied	...		5	81

Check Roll A/c.

Provisions supplied on C. R. to coolies, etc. during August...			67	81
By Cash advanced	...		8	61
Balance (provisions)	...		7	89

261	73	261	73
-----	----	-----	----

No. S D 45. Cash Account

Exhibits

Thanketiya Estate Cash Account for the Month of September, 1926

		Rs. c.		Rs. c.		No. S D 45 Cash Account September 1926
1926						
Sept. 1	To Balance	...	...	7	89	
2	To Provisions received from Suwaris	...	...	15	17	
7	To Do. do.	...	...	7	33	
9	To Cheque from Proprietor	...	...	374	95	
12	To Provisions received from Suwaris	...	...	25	28	
21	Do. do.	...	...	20	42	
10 23	Do. do.	...	...	11	46	
24	Do. do.	...	...	19	50	
27	Do. do.	...	...	7	87	
1926	Estate Expenditure Account					
Sept. 2	By 1 tin Kerosene oil for bungalow	...	...	5	45	
	By two empty tins for watering nursery	...	...	0	70	
8	By 1 half lb. tin arrowroot flour medical aid	...	...	0	60	
	By 2 skeins coir rope for ferry boat	...	...	0	10	
10	By Telegram Greenwood re cash	...	...	0	40	
12	By Cart hire on provisions	...	...	1	75	
20	By 1 spanner	...	...	1	00	
	By 25 lead bullets	...	...	0	40	
	Check Roll					
	By Balance wages of coolies for the month of August, 1926...			75	19	
	Salary Account					
	By E. Gerlits' balance salary for August ...	...	...	44	44	
	Estate Expenditure Account					
	By K. D. P. Suwaris provision bill paid for August supplies			105	32	
	By Commission on cashing cheque	...	...	2	75	
30 14	By one phial Colonial Pills medical aid	...	...	1	00	
17	Bus hire to Kahawatta on cartridges	...	...	0	90	
18	By Haramanisa advances on katty cutting and clearing, abandoned portion of land	...	...	50	00	
20	By Repairs to ram rod and nipple of muzzle-loading gun	...	...	1	25	
24	By Cart hire on provisions	...	...	3	50	
26	Batta paid on transporting tools for repairs to Pallewella	...	...	1	00	
	By Cost of sharpening and repairing 15 katties (Rs. 2.25), 3 felling axes 60 cts.	...	...	2	55	
	By Cost of 250 cadjans for sheds Rs. 11, cart hire on cadjans Rs. 2.50	...	...	13	50	
40 28	By Cart hire on provisions	...	...	2	00	
	Check Roll Account					
30	By Provisions supplied to coolies on C. L. Rs. 90.11, cash advances to coolies Rs. 14.50	...	...	107	61	
	Estate Expenditure Account					
	Postages, etc.	...	...	0	47	
	Salary Account					
	E. Gerlits, provisions supplied Rs. 7.24, cash advance Rs. 25			32	24	
	Balance	...	...	35	43	
				489	87	
				489	87	
50	3rd October, 1926.					E. GERLITS.

Exhibits
 No. S D 46
 Letter
 4-10-26

No. S D 46. Letter

Thanketiya Estate,
 Godakawela, 4th October, 1926.

H. VANDER POORTEN, Esq.,
 Greenwood Group,
 Galagedera.

Dear Sir,

I am in receipt of your letter and contents noted with regard to any new works. I shall only keep in going order what was begun. I am glad to hear that you are ordering a bicycle for Thanketiya and thank you 10 for same. I informed you that I received the 50 cartridges sent by Messrs. Khaga Nainar & Co., Kandy, and trust you received my letter.

Markandan's coolies have not turned up to remove the logs up to date. Should they now be given permission to remove them after your good father's visit here? This instruction will much oblige.

I was pleased to see your father and received such instructions which I hope to carry out. He has asked me to remind him about the following :

Papaw seeds for planting out in the clearings. Pepper seeds to be put in the nursery. Plant extractor to be sent here, some table knives and tea leaves which he had very kindly promised to send me. He has 20 further instructed me to hole and plant out the rubber and coconuts when the rains commence, also to have about a 1,000 feet of timber sawn.

I shall be much obliged if you will kindly inform your good father that I shall send him the particulars of the satin logs which he requires no sooner I obtain the petrol and commence the work of barking and plugging the insect attacked logs.

I enclose you an extract of the check roll and cash account for September and trust you will find same in order. You will kindly note that September's balance amount to Rs. 136.51 (including my salary) and Suwaris' bill provisions, etc. supplied Rs. 107.03. Total Rs. 243.54 leaving 30 off the contract payment which has to be made on completion of work.

I received from your father Rs. 200 on the 1st instant which goes into this month's account. I shall also thank you to include a further sum of Rs. 150 in your cheque towards October's account as I wish to get the timber as soon as I can get the sawyers, contract payment to be made, etc.

The coolies I expected from Hakmana have not turned up as yet although I received a telegram to say that they would be here on the 1st instant. I hope they were not got at on the way by the Government road contractor.

40

Sgd. E. GERLITS.

No. S D 46a. Cash Account

Exhibits

Thanketiya Estate Cash Account for the Month of October, 1926

No. S D 46a
Cash
Account
October
1926

		Rs.	c.	Rs.	c.
1.	To Balance cash and provisions carried over	...	35	43	
1.	To Cash from Proprietor	...	200	00	
5.	Provisions from K. D. J. Suwaris	...	22	73	
7.	Do. do.	...	74	70	
16.	Do. do.	...	20	73	
20.	Do. do.	...	29	33	
10 25.	Do. do.	...	79	87	
30.	Do. do.	...	5	51	
1926					
Check Roll Account					
Oct. 6	By Balance wages of coolies on C R. for the month of September, 1926	...			93 75
Salary Account					
	By E. Gerlits' balance salary for September, 1926	...			42 76
Estate Expenditure Account					
20	By Cart hire on rice Re. 1, one bottle petrol 30 cts., 2 lbs. coir rope for sheds, etc. 32 cts.	...			1 62
7	One tin kerosene oil Rs. 5.45, 2 coir brooms for bungalow 32 cts.	...			5 77
	By Stationery, foolscap paper, envelopes large and small, blotting paper	...			1 14
	By Cart hire on rice and provisions Rs. 3, 2 thick ropes Rs. 1.12 for trolley and boat	...			4 12
16	By five coir ropes to repair bungalow bed Rs. 1.30, 2 tin : for water 75 cts.	...			2 05
30	By Cart hire on provisions Re. 1, 75 cadjans for bungalow roof ridge Rs. 3.75	...			4 75
20	By Cart hire on rice and cadjans	...			2 50
22	By Telegram re papaw seeds, batta to cooly Postages, etc.	...			0 42
25	By Cart hire on rice provisions	...			4 00
30	By One padlock and key for boutique 36 cts., 2 ft. lamp wicks 18 cts., 2 lbs. sago 40 cts.	...			0 94
Barking of Satin Logs Account					
31	By Provisions supplied to coolies on barking logs on C. R.	...			42 16
	By Cash advances	...			8 37
40	By four bottles kerosene oil on barking a/c	...			1 12
Estate Expenditure Account					
	By Haramanis' advance on contract work done katty cutting burning and clearing portion of land on entrance to estate	...			25 00
Check Roll Account					
	By Provisions supplied to coolies on C. R. during the month	...			135 05
	By Cash advanced	...			37 41
Salary Account					
	By Provisions supplied to E. Gerlits	...			17 43
	Balance (Provisions Rs. 36.07, Cash Rs. 1.12)	...			37 19
50			468	30	468 30

4-11-26.

Sgd. E. GERLITS.

Exhibits

No. S D 93. Bill.

No. S D 93
Bill
23-10-26

A. J. VANDER POORTEN, ESQ.,
Greenwood Group,
Galagedera.

To BROOKE BOND CEYLON LTD.,
COLOMBO.

Five logs of satinwood timber measuring c. ft. 179' 0" at 64 lbs. per
1 c. ft.—102-1-4 shipped per ss. "Elmbank" to New York on the 17th
September, 1926, consigned to Messrs. Mediterranean & General Traders
Inc., 32, West St., New York, United States of America. 10

Charges

			Rs.	c.
To Freight	...	...	170	80
To Harbour dues	...	...	2	56
To Lighterage	...	...	11	50
To Bill of lading stamps		...	0	75
To Consular fees	...	...	7	15
To Agency fee	...	...	6	00
			<u>198</u>	<u>76</u>

E. & O. E.

20

BROOKE BOND CEYLON LTD.,

Sgd.....

Director.

Colombo, 23rd October, 1926.

No. S D 104
Letter
15-11-26

No. S D 104. Letter

Mediterranean & General Traders Inc.,
New York,
November 15th, 1926.

MR. A. J. VANDER POORTEN,
Galagedera, Ceylon.

Dear Sir,

30

With reference to our letter of November 3rd regarding the shipment
of 27 logs which you shipped us some time ago, we take pleasure in en-

closing herewith account sales as also certified measurements and our check for \$ 2,156.39 to cover, please acknowledge receipt.

Exhibits
No. S D 104
Letter
15-11-26
—continued.

We regret to say that we have not been able as yet to get an offer for the 5 logs which arrived *ex ss.* "Elmbank" but we will not fail to get in touch with you as soon as we receive some offers, meanwhile we however would like to call your attention to the fact that the logs which you have consigned to us so far have been old stock and we would like to hear from you at an early convenience, whether it would be possible for you to ship us a few first class fresh cut logs in order to enable us to demonstrate to you what we can obtain for choice material, meanwhile we remain.

Sgd. MEDITERRANEAN & GENERAL TRADERS.

No. S D 105. Memorandum of Sales.

No. S D 105
Memo-
randum
of Sales
26-11-26

Account Sales Five Logs Satinwood, *ss* "Elmbank"

MR. A. J. VANDER POORTEN,
Ceylon.

To MEDITERRANEAN & GENERAL TRADERS INC.

Five logs satinwood *ex ss.* "Elmbank". Measurements as per attached statement:—

20		Dllrs. c.	Dllrs. c.
	2,012 ft. at 55 cts. per ft.		1,106 60
	Duty and clearing	112 40	
	Storing, etc. Constantine	13 83	
	Transfer from Dock	40 00	
	5 % commission	55 33	
		<hr/>	
		221 56	
	Balance in your favour	885 04	
		<hr/>	
		1,106 60	1,106 60
		<hr/>	

To your credit Eight hundred and Eighty-five Dollars and 4 Cents.

Exhibits

No. S D 47
Cash
Account
November
1926

No. S D 47. Cash Account

Thanketiya Estate Cash Statement for the Month of November, 1926

		Rs.	c.	Rs.	c.
1.	To Balances (Provisions Rs. 36.07, Cash Rs. 1.12)	...	37	19	
2.	To Provisions from Suwaris	...	82	58	
6.	To Cheque from Proprietor	...	350	00	
9.	To Provisions from Suwaris	...	9	21	
12.	Do. do.	...	59	18	
17.	Do. do.	...	28	24	
20.	Do. do.	...	11	28	10
24.	Do. do.	...	77	86	
25.	To Cheque from Proprietor ...	...	300	00	

Estate Expenditure Account

3.	By Cart hire on rice, etc.	...			3	50
7.	By Payment to Suwaris, provision bill for September, 1926	...			107	03
7.	By Payment to Suwaris provision bill for October, 1926	...			232	87
12.	By Cart hire on provisions	...			1	50
17.	By Rail fare, etc. on cycle from K'gala to Kahawatta	...			3	65
17.	By One tin kerosene oil for bungalow Rs. 5.45, 2 pass books 36 cts., file clip 15 cts.	...			5	96 20
18.	By Cart hire on provisions	...			1	50
21.	By Medical aid sick cooly to Embilpitiya hospital	...			1	00
25.	By Cart hire on rice and provisions	...			3	50
26.	By Commission on cashing cheque	...			3	00

Check Roll Account

27.	By Balance wages of coolies for October on C. R. Estate A/c...				187	66
	By Balances wages of coolies for October on C. R. barking logs account	...			25	95

Estate Expenditure Account

	By Postage stamps and one packet envelopes	...			0	68 30
--	--	-----	--	--	---	-------

Salary Account

	By E. Gerlits balance salary for October	...			57	57
--	--	-----	--	--	----	----

Check Roll Account

	By Provisions supplied to coolies on C. R. during the month				200	50
	By Cash advanced to coolies on C. R.	...			16	84
	By Provisions supplied to coolies on C. R. contract holding	...			36	90

Salary Account

	By Edward Gerlits provisions supplied during the month	...			27	00
	To Balance cash Rs. 54.92, provisions Rs. 34.06	...			88	98

955 54 955 54 40

4-12-26.

Sgd. E. GERLITS.

No. S D 89. Machinery and Tools Account.

Exhibits

Thanketiya Machinery and Tools Account.
(As per Books)No. S D 89
Machinery
and Tools
Account
1925/1926

Ledger X 7.		Folio 330.
1925		Rs. c.
Dec. 16	To Draft to Drefus A/c for machinery cheque H.K. 251	... 7,000 00
	To Draft £142 H.K. cheque 252 ...	... 1,873 82
1926		
10 Feb. 13	To Draft £165 @ 1/6-3/16 ...	... 2,177 32
..	To Draft 2,000 fr. @ 930 plus interest ...	... 216 18
..	To Draft 3,000 fr. plus interest ...	... 324 28
April 22	To H.K. 396 draft £549 @ 1/5, 7/8 tools ...	... 7,371 19
May 4	To Draft ...	... 10,476 14
		29,438 93

No. S D 48. Cash Account

No. S D 48
Cash
Account
December
1926

Cash Statement for the Month of December, 1926, Thanketiya Estate.

		Rs. c.	Rs. c.
			1926
	To Balance b/f provisions Rs. 34.06, cash Rs. 54.92	... 88 98	
3.	Provisions from Suwaris	... 28 55	
20 8.	Do.	... 9 13	
11.	Do.	... 64 27	
	To Cash from Suwaris	... 10 00	
18.	To Provisions from Suwaris	... 10 51	
20.	Do.	... 5 25	
28.	To Cheque from Proprietor	... 400 00	
30.	To Provisions from Suwaris	... 69 91	
31.	Do.	... 12 69	
	To Excess provisions supplied from estate boutique	... 8 39	
By Estate Account			
3010.	By 1 big check roll, 1 small C. R. and 1 writing pad from Cave & Co.		10 75
11.	By 1 tin kerosene oil for estate use Rs. 5.45, 2 lbs. shot 88 cts. ...		6 33
12.	By Medicines from Embilipitiya hospital ...		1 60
20.	By Telegram <i>re</i> funds ...		1 15
24.	Do. ...		0 95
25.	Medicines from Embilipitiya hospital ...		2 00
29.	By Payment to Suwaris' boutique bill for November, 1926 ...		268 35
Check Roll Account			
31.	By Payment of balance wages of coolies on C. R. and rubber holing for the month of November, 1926	...	129 74
Salary Account			
40	E. Gerlits balance salary (torn)	...	48 00
Estate Expenditure Account			
	By Postages	...	0 32
	By Commission on cheque	...	1 13
Check Roll Account			
	By Provisions supplied to coolies December	...	215 37
Salary Account			
	By Provisions supplied (torn) December	...	21 06
	Balance	...	0 75
50		707 68	707 68

8-1-27.

Sgd. E. GERLITS.

Exhibits

No. S D 98. Timber Contractor's Account

				Rs.	c.	Rs.	c.
No. S D 98 Timber Contractor's Account 1926	1926						
	June 1	To C. S. Rodrigo Timber Merchant Current Account					
	1926						
	June 1	To Cheque N. B. I. 519	...	Rs. 50.00			
		To do. 922	...	„ 30.00			
						80 00	
	30	To Cash	...			20 00	
		By Balance carried down	...				100 00
							100 00 10
	July 1	To Balance B/D	...			100 00	
	Aug. 1	Fee for valuation timber	...				100 00
						100 00	100 00

I certify that the above is a true copy of folio 152 of Ledger X 7 marked SD 98.

Sgd.....
Bookkeeper.

No. S D 103
Auction Sale
Notice
1926

No. S D 103. Auction Sale Notice.

Auction Sale of Satinwood

The undermentioned satinwood logs will be sold by me by Public Auction on Thursday, June 17th, 1926, commencing at 9-30 a.m. at the following places:— 20
Nos. 1 to 15 at Aurella Cottage Grounds, Stafford Place, Maradana.
Nos. 16 to 46 at No. 49/50 (61), Armour Street.

CONDITIONS OF SALE

1. The timber will be put up in lots to suit buyers at a rate per cubic foot and no advance of less than 25 cents per cubic foot will be accepted.
2. The highest bidder shall become the purchaser. He will sign the auctioneer's sale book and conditions of sale directly a lot has been knocked down to him.
3. The purchaser shall immediately pay to the auctioneer 25 per cent. of the amount of sale.
4. The measurements given below must be accepted, but intending purchasers are 30 at liberty to check the measurements given and represent differences to the auctioneer previous to the date of sale.
5. The balance purchase money shall be paid to the owner within ten days from date of sale and the timber shall be removed on a written order from the owner within the said period and in the meantime the timber will remain at the risk of the purchasers until removed.
6. Should any purchaser fail to pay the balance purchase money and remove the timber as required in clause 5 herein the amount of deposit shall be forfeited and such lot or lots shall be sold either by public or private sale at the risk of such purchaser who shall be liable in respect of any deficiency between the amount of this sale and of such 40 subsequent sale, but shall not be entitled to any advantage arising out of such resale.
7. Agents bidding for others will be required to produce a written authority from the firm or person for whom they bid and such authority will be retained by the auctioneer.
8. Fractions of a cubic foot less than .5 will be ignored and anything over will be counted as one cubic foot in calculation of the value of each log.
9. The notes in the remarks column of the list are entered merely for the guidance of intending purchasers.
10. No error or mistake of any kind in the description given below will vitiate or affect the sale in any way, it being understood that intending purchasers will satisfy 50 themselves on all points before bidding.
11. The auctioneer has the right to accept or reject the bid of any person without giving his reasons therefor and he reserves to himself the right to bid once.

Results of Sale on 17-6-1926

No.	Length		Girth		C. ft.	Remarks	Rs.	Exhibits No. S D 108 Auction Sale Notice 1926 —continued.	
	Ft.	ins.	Ft.	ins.					
	1	14	6	5	10	31	Sound streaked		
	2	15	0	5	0	23	do.		
	3	16	0	5	10	34	do.		
	4	14	9	5	10	31	do.		
	5	12	6	4	7	16	Sound finely flowered at Rs. 23	Rs. 368.00	
	6	13	9	5	10	29	Sound streaked		
10	7	17	6	4	4	21	Sound plain		
	8	18	9	5	2	31	Sound streaked		
	9	13	9	5	1	22	Sound flowered @ Rs. 14	„ 308.00	
	10	16	6	4	10	24	Sound streaked		
	11	14	6	5	9	30	Sound slightly flowered @ Rs. 13.25	„ 397.50	
	12	20	6	5	10	44	Sound streaked		
	13	14	0	6	11	42	Sound slightly flowered @ Rs. 20	„ 840.00	
	14	17	9	5	1	29	Do. do. @ Rs. 15.25	„ 442.25	
	15	20	3	4	11	31	Sound streaked		
	16	19	9	5	10	42	Sound plain		
20	17	17	9	5	2	30	Do.		
	18	16	9	5	8	34	Do.		
	19	15	3	5	7	30	Do.		
	20	19	9	4	8	27	Sound slightly flowered		
	21	20	3	5	9	42	Sound flowered		
	22	23	6	4	4	28	Sound streaked		
	23	14	0	5	10	30	Sound plain		
	24	19	3	6	5	50	Do.		
	25	15	6	4	10	23	Sound streaked		
	26	18	9	4	4	22	Do.		
30	27	15	9	4	6	20	Sound slightly flowered @ Rs. 10.25	„ 205.00	
	28	20	0	4	2	22	Partly unsound, plain		
	29	15	0	4	11	23	Sound flowered		
	30	15	3	4	11	23	Sound plain		
	31	15	6	4	6	60	Sound flowered @ Rs. 12	„ 240.00	
	32	17	0	4	6	22	Sound streaked		
	33	16	3	5	4	29	do.		
	34	12	6	6	0	28	do.		
	35	14	9	5	4	26	Sound, finely streaked		
	36	17	0	5	8	34	Sound streaked		
40	37	21	6	5	1	35	do.		
	38	14	9	5	8	30	do.		
	39	16	6	5	8	33	Sound, flowered @ Rs. 13.25	„ 437.25	
	40	15	3	4	11	23	Sound streaked		
	41	19	3	4	6	24	do.		
	42	15	3	5	0	24	do.		
	43	18	3	5	6	34	Sound, finely streaked @ Rs. 6.50	„ 221.00	
	44	12	0	5	2	20	Sound, streaked		
	45	20	0	5	4	36	Partly unsound, slightly flowered @ Rs. 12	„ 432.00	
	46	17	6	4	6	22	Sound, flowered		
50				1324					Total Rs. 3,891 00

Buyer : S. Oxtan Jones—10 logs, 282 cubic feet realised Rs. 3,891
or an average of Rs. 13.80.

Sgd. C. E. KARUNARATNE,

Exhibits

No. S D 49
Cash
Account
January
1927

No. S D 49. Cash Account.

Thanketiya Estate—Cash Statement for the Month of January, 1927.

			Rs.	c.	Rs.	c.
To Balance	...	...	0	75		
3. To Provisions from Suwaris	...	...	7	74		
5. To Cheque from proprietor	...	...	150	00		
8. To Provisions from Suwaris	...	...	3	37		
Do.	...	...	50	19		
12. Do.	...	...	7	20		
15. Do.	...	...	4	12		10
21. Do.	...	...	16	07		
24. Do.	...	...	7	67		
26. To Cheque from proprietor	...	...	425	00		
28. To Provisions from Suwaris	...	...	38	72		
31. Excess Provisions supplied from Estate boutique	...	...	3	79		

1927

By Estate Expenditure Account.

Jan. 3	By 1 lb. gunpowder Rs. 2.25, 1 lb. shots cents 44	...	2	69		
5	By 3 bottles Dr. McCoy's Fever and Ague Killer, 2 bottles Esanofells Pills	...	8	55	20	
6	By Medicine from Embilipitiya Hospital cents 80, batta to cooly cents 40	...	1	20		
	By Cash paid on cutting 7 coconut holes (making total planted 224)	...	1	40		

Check Roll Account

	By Payment of balance wages of coolies on C. R. for December, 1926	...	108	04		
	By Payment of balance wages of coolies on C. R. cutting coconut holes during the month of December, 1926	...	29	94		

Estate Expenditure Account

8	By 1 tin kerosene oil Rs. 5.45, 1 bull's-eye lantern Rs. 3.65, stationery cents 40	...	9	50		
15	By Coir rope for boat, trolley Rs. 1.75, 1 yard grey cloth for papaw milk drying cents 54	...	2	29		

	Rs.	c.	Rs.	c.	Exhibits
By Commission on cashing cheque, 2 yds. grey cloth for table					No. S D 49
Rs. 1·08, 1 bottle ink cents 10			Cash
28 By Cart hire on provisions carted to estate during December, 1926			2	68	Account
By Payment to Suwaris' boutique a/c provision bill for Dec., 1926			6	25	January
			210	31	1927

—continued.

Salary Account

By E. Gerlits' balance salary for December, 1926	...	53	94
--	-----	----	----

Estate Expenditure Account

10 By Commission on cheque Rs. 2·15, tappal book fees December and January Rs. 2	...	...	4	15
By Cart hire on provisions for January Rs. 4·75, postages cents 37			5	12
By Balance payment to Haramanisa in full settlement on clearing and weeding 9 $\frac{3}{4}$ acres at Rs. 20 (rubber block)	...		109	16
By Provisions supplied to Haramanisa on his contract	...		10	84
By 1 tin arrowroot for estate use cents 62, cost of mosquito net frame cents 50	...	...	1	12

Check Roll Account

By Provisions supplied to coolies on check roll during the month of January, 1927	...	...	89	21
20 By Cash advances to coolies on C. R. during January, 1927	...		18	79

Salary Account

By Provisions supplied to Gerlits during January, 1927	...	22	54	
Balance	16	90

714 62 714 62

Sgd. E. GERLITS.

Exhibits
 No. S D 50
 Letter and
 Pay List
 8-2-27

No. S D 50. Letter and Pay List.

Thanketiya Estate,
 Godakawela, 3rd February, 1927.

A. P. VANDER POORTEN, Esq.,
 Greenwood Group,
 Galagedera.

Dear Sir,

I hope you are in receipt of my last letter for which I would be glad to hear from you at your earliest convenience.

I enclose a true and correct extract of check roll and cash statements 10 for the month of January, 1927, and trust you will be pleased to find same in order.

			Rs.	cts.
Check Roll balance for January	...	..	65	73
Salary a/c	do.	..	52	46
Suwaris' boutique a/c	do.	..	135	08
Petty cash February a/c	...	...	50	00
			<u>303</u>	<u>27</u>

I am short of labour for such work which I have been instructed to carry out and am trying to get in a few more coolies. No rain recently. 20

Sgd. E. GERLITS.

Cheque sent Rs. 500.

8-2-28.

**S D 50. Pay List for the Labourers of Thanketiya during the
Month of January, 1927.**

Exhibits
No. S D 50
Letter and
Pay List
3-2-27
—continued.

Names	Days	Rate	Amount	Pro-		Balance		Total	Remarks
				Rs. c.	Rs. c.	Rs. c.	Rs. c.		
<i>Estate Gang</i>									
Heen Banda	...	31	30 00	30 00	10 00	10 00	20 00	20 00	Months paid rate servant
Marshal	...	31	30 00	30 00	4 58	4 58	25 42	25 42	do.
John Singho	...	31	0 80	24 80	5 45	10 88	8 47	8 47	
Podiappuhamy	...	18	0 75	13 50	11 00	1 25	1 25	1 25	
Dingirimahatmaya	...	16½	0 75	12 37	7 89	3 75	11 64	0 73	
Babunhamy No. 1	...	13½	0 75	10 12	10 12				
Dingirimahatmaya	...	5½	0 75	4 12	3 96	3 96	0 16	0 16	Not on estate may return
K. Appuhamy	...	11	0 75	8 25	7 10	7 10	1 15	1 15	Gone to village for few days
Carolis	...	12½	0 80	10 00	8 52	8 52	1 48	1 48	
Charlis	...	3½	0 70	2 45	2 11	0 34	2 45		Left estate
Wellawa Appuhamy	...	18	0 75	13 50	11 07	0 50	11 57	1 93	
Andrias	...	6	0 75	4 50	2 48	2 07	4 51		Left estate
Punchimahatmaya	...	2½	0 75	1 87	1 87		1 87		
Babunhamy No. 2	...	7	0 75	5 25	3 11	3 11	2 14	2 14	
Podisingho	...	4	0 75	3 00		3 00		3 00	Occasional works
<hr/>									
E. Gerlits	...	211		173 73	89 21	18 79	108 00	65 73	65 73
	...			75 00	22 54		22 54	52 46	56 46
<hr/>									
	...	211		248 73	111 75	18 79	130 54	118 19	118 19

Exhibits	Distribution	
No. S D 50 Letter and Pay List 8-2-27 —continued.	Days	Amount Rs. c.
Weeding and removing roots	... 25½	21 00
		Removing roots in rubber block, this work has now been stopped
Roads	... 13½	11 11
Round roads opened out in Rubber Blocks		
Contingencies	... 98	76 59
Kgv. Tappal, provision and Miscellaneous Works.		
General transport	... 15	12 85
Provisions, etc. being transported from Govt. Cart Road to Estate.		
Medical aid	... 8	2 47
Nurseries	... 1	0 82
Coconuts planting, weeding, etc.	... 8	2 47
Rubber do.	... 27	22 28
Seisal hemp	... 15½	12 76
Ring Weeding round Hemp Plants.		
Plantains	... 4	3 29
Ring Weeding round Plantains		
Cheddy cutting	... 10½	8 64
Cheddy now being cut in Rubber Block.		
	<u>211</u>	<u>173 73</u>

20

10

No. A 17. Letter from Vander Poorten to Conservator of
Forests

A 17.

Galagedera,
15th February, 1927.

Exhibits
No. A 17
Letter from
Vander
Poorten to
Conservator
of Forests
15-2-27

THE ASSISTANT CONSERVATOR OF FORESTS,
Ratnapura.

Sir,

I have the honour to request that you will deliver to the bearer Mr. K. V. Marcandan Mudaliyar a permit to remove from my Thanketiya land some two hundred more or less satin logs of which he will give you a list of dimensions.

I am, Sir,

Yours faithfully,

Sgd. A. J. VANDER POORTEN.

No. E. 154/12-3-27.

R. F. O. RAKWANA

For attention and report if in order.

Sgd. C. SUBRAMANIAM,
for D. F. O. Sab. Divn.

20

Thanketiya Estate

List of Satin Logs which are barked, Treated and Ready for Removal on
Thanketiya Estate.

Nos.	Length		Diameter		Nos.	Length		Diameter		
	Ft.	In.	at one end	at the other end		Ft.	In.	at one end	at the other end	
	14	1	19	17	16	15	6	17	12	
	2	15	5	25	21	17	13	8	11	10
	3	10	8	17	14	18	19	11	14	10
	4	15	10	24	19	19	17	7	13	9
30	5	16	10	16	13	20	14	7	15	10
	6	11	2	15	12	21	19	1	13	10
	7	15	5	14	11	22	14	3	14	10
	8	12	7	9	8	23	8	11	21	17
	9	10	3	13	12	24	18	3	27	21
	10	19	7	23	17	25	21	7	24	21
	11	20	9	16	12	26	24	7	24	17
	12	16	8	12	9	27	16	11	24	20
	13	13	1	11	9	28	13	8	27	23
	14	13	9	21	20	29	19	8	22	20
40	15	12	4	13	11	30	15	—	21	18

Exhibits		Diameter			Diameter			
No. A 17 Letter from Vander Poorten to Conservator of Forests 15-2-27 —continued.	Nos.	Length Ft. In.	Diameter at one end	at the other end	No.	Length Ft. In.	Diameter at one end	at the other end
	31	16 —	21	14	72	11 4	14	11
	32	18 —	8	7	73	15 8	15	12
	33	16 11	8	7	74	13 8	15	13
	34	17 5	17	14	75	18 —	13	13
	35	21 4	24	18	76	9 2	16	13
	36	16 7	20	17	77	9 9	12	9
	37	15 6	19	16	78	12 —	17	14
	38	13 2	18	16	79	9 11	12	10
	39	9 9	17	16	80	13 10	15	12
	40	12 —	15	15	81	17 —	15	12
	41	11 7	12	9	82	16 11	14	10
	42	10 10	13	11	83	12 2	14	12
	43	7 10	14	12	84	7 10	24	20
	44	22 9	11	9	85	18 5	15	11
	45	7 2	14	12	86	16 9	18	13
	46	10 7	12	11	87	14 10	12	10
	47	16 —	14	8	88	18 9	26	20
	48	15 —	14	10	89	13 7	20	16
	49	19 8	13	11	90	11 9	17	14
	50	14 —	15	11	91	10 10	15	14
	51	14 —	11	10	92	10 2	18	16
	52	12 —	14	13	93	14 2	24	22
	53	16 5	12	10	94	15 —	13	12
	54	10 4	10	8	95	13 3	14	12
	55	15 11	12	10	96	15 —	16	14
	56	6 6	17	16	97	15 3	32	20
	57	15 3	14	9	98	11 —	10	8
	58	12 3	18	15	99	16 10	12	10
	59	18 2	15	12	100	14 8	9	7
	60	14 4	13	11	101	17 —	12	9
	61	11 7	12	10	102	14 5	15	14
	62	19 2	15	9	103	14 1	21	18
	63	11 7	12	10	104	10 9	14	12
	64	11 3	17	12	105	17 1	13	10
	65	10 10	15	12	106	18 1	16	14
	66	14 —	18	15	107	18 —	14	11
	67	9 9	20	17	108	19 6	12	10
	68	11 1	15	14	109	21 4	15	10
	69	13 4	13	10	110	20 9	16	14
	70	13 7	10	7	111	16 9	14	14
	71	11 3	13	11	112	11 4	9	8

Nos.	Length		Diameter		Nos.	Length		Diameter		Exhibit No. A 17 Letter from Vander Poorten to Conservator of Forests 15-2-27 —continued.	
	Ft.	In.	at one end	at the other end		Ft.	In.	at one end	at the other end		
	113	17	7	15	11	155	22	6	24	17	
	114	12	2	16	15	156	24	—	26	24	
	115	15	—	24	19	157	13	9	26	20	
	116	15	9	15	12	158	20	4	21	15	
	117	25	8	22	20	159	15	9	31	24	
	118	20	1	20	15	160	20	9	20	17	
10	119	12	11	16	13	161	14	5	24	18	
	120	18	6	17	12	162	9	10	18	16	
	121	16	2	20	19	163	11	6	14	11	
	122	21	8	14	9	164	7	5	19	16	
	123	16	6	19	16	165	25	11	21	15	
	124	11	3	22	17	166	12	6	17	13	
	125	12	9	17	15	167	20	9	26	21	
	126	15	9	31	22	168	13	8	19	17	
	127	13	3	17	14	169	17	6	21	19	
	128	9	1	18	14	170	20	11	27	20	
20	129	25	1	14	11	171	21	10	23	14	
	130	15	8	17	15	172	13	7	21	17	
	131	15	2	9	8	173	21	—	14	11	
	132	15	—	20	19	174	12	8	17	17	
	133	12	8	27	22	175	8	7	14	13	
	134	24	10	17	13	176	18	4	21	21	
	135	15	7	31	21	177	15	4	14	14	
	136	12	5	14	11	178	14	—	21	18	
	137	17	5	21	12	179	16	2	29	23	
	138	10	—	20	15	180	15	3	20	19	
30	139	19	10	17	13	181	14	5	18	12	
	140	21	1	16	10	182	10	2	14	14	
	141	10	9	15	12	183	18	—	18	15	
	142	8	8	16	13	184	14	8	16	14	
	143	11	1	13	12	185	17	6	24	23	
	144	12	—	31	26	186	11	4	19	17	
	145	15	10	31	23	187	19	1	15	12	
	146	16	2	14	12	188	18	—	21	21	
	147	16	8	11	9	189	17	5	24	17	
	148	16	10	10	8	190	18	10	15	11	
40	149	19	4	14	12	191	22	5	15	10	
	150	10	10	16	14	192	13	10	31	26	
	151	11	5	20	16	193	11	9	25	22	
	152	14	3	14	12	194	11	10	16	16	
	153	13	8	16	12	195	17	—	27	21	
	154	16	8	19	14	196	16	6	27	20	

Abstract

153 Satin logs on both sides of river bank

41 Satin logs inside jungle

2 Satin logs on estate road side

50

196 Satin logs.

No. S D 51. Cash Account

Exhibits
No. S D 51
Cash
Account
February
1927

Thanketiya Estate Cash Statement for the Month of February, 1927.

			Rs. c.	Rs. c.
1	To Balance	...	16 90	
2	To Provisions from Suwaris	...	7 30	
6	Do. do.	...	17 34	
9	Do. do.	...	28 95	
10	To Cheque from Proprietor	...	500 00	
12	To Provisions from Suwaris	...	12 21	
28	To Cash sale of kurakkan on estate	...	12 80	10
	To Cash sale of plantains	...	2 46	
	To Excess provisions supplied from estate boutique	...	10 47	
Estate Expenditure Account				
2	By 1 tin kerosene oil Rs. 5.45, 1 lb. wire nails cents 20	...		5 65
	By Telegram to Greenwood	...		0 40
6	By ½ lb. gunpowder Re. 1, 2 lbs. shots cents 88	...		1 88
9	By ½ lb. wire cents 37, 2 bottles coal tar cents 40	...		0 77
Check Roll Account				
12	By Payment of balance wages of coolies on C. R. for the month January, 1927	...		65 73 20
Salary Account				
	By E. Gerlits' balance salary for January, 1927	...		52 46
Estate Expenditure Account				
	By Payment of boutique bill to Suwaris for the month of January, 1927	...		135 08
	By Balance payment to Haramanisa in full settlement of a/c felling and clearing coconut block in 1926	...		128 18
	By Commission on cheque Rs. 3.65, tappal book fee Re. 1 Feb.	...		4 65
26	By Stamps for gun license Rs. 2.50, expenses, etc. on gun Rs. 1.25	...		3 75
	By Postages, stationery, etc.	...		1 25 30
Check Roll Account				
	By Provisions supplied to coolies on C. R. during the month of February	...		54 92
	By Cash advances to coolies during February on C. R.	...		28 91
Salary Account				
	By Provisions supplied E. Gerlits in February	...		8 05
	By Cash E. Gerlits	...		50 00
Estate Expenditure Account				
	By Cart hire on provisions	...		2 00
	Balance	...		59 75 40
			603 43	603 43

Sgd. E. GERLITS.

No. S D 53. Letter

No. L. W. 588.
Kachcheri, 10-3-27.Exhibits
No. S D 53
Letter
10-3-27**Rent of Crown Lands**

Sir,

I have the honour to inform you that the sum of Rs. 18 is due from you being rent on leases Nos. A 57685 and 57686 part of Reathkarawa Mukalana at Timbulketiya for the year 1927.

2. Please remit this amount on or before 31-3-1927. After that date interest will be charged.

Sgd.
*for G. A.*S. J. VANDER POORTEN, Esq.,
Galagedera.

No. S D 52. Receipt

No. 45582. No. S D 52
Receipt
12-3-27

The Kachcheri, Ratnapura.

Received from Mr. A. J. Vander Poorten the sum of Rupees Eighteen being receipt for 1927.

20 Rs. 18.

No. A 16. Permit

H 154/55. No. A 16
Permit
30-3-27

Office Copy.

Permit to Remove Forest Produce

Land Adjacent to Land at the Disposal of the Crown.

Ratnapura District.

Name of Permit-holder : Mr. K. V. Marcandan Mudaliyar.

On O/A of Mr. A. I. V.

Permit issued to above
of Colombo.

30 To remove from Thanketiya in the following
within two months under the printed conditions.

By carts to Kahawatta

(see overleaf)

Report of

Sgd. A. K. C.,
Forest Officer.

Dated 30th March, 1927.

Exhibits
 No. S D 54
 Cash and
 Check
 Roll
 Statement
 April 1927

No. S D 54. Cash and Check Roll.

Thanketiya Estate Cash, Goods and Check Roll Statement for the Month of April, 1927.

Cash Account

			Rs. c.	Rs. c.
1	To Balance brought forward	...	21 30	
8	To Cheque from Proprietor	...	500 00	
30	To Sale of plantains	...	7 15	

Estate Expenditure Account

1927				10
April 10	By Payment of provision bill to Suwaris for March	...	102 23	

Check Roll Account

11	By Payment of balance wages of coolies for February	...	84 81	
	By Payment of balance wages of coolies for March	...	100 55	

Estate Expenditure Account

	By Commission on cashing cheques	...	3 98	
--	----------------------------------	-----	------	--

Salary Account

	By E. Gerlits' balance salary for February	...	16 95	
	By Do. do. March	...	47 55	

Estate Expenditure Account

13	By Postage on old tyre and tube sent as sample to Colombo		0 58	
	By Cost of a new tyre and tube for cycle and postage, etc....		12 55	
	By Sharpening 6 katties cents 90, postages cents 44, tappal book fee Re. 1	...	2 34	
	By Cost of 25 cartridges, a reloading machine caps, etc. ...		44 90	
	By Cart hire on provisions	...	2 75	

Check Roll Account

	By Cash advances to coolies on C. R. during the month	...	34 86	
--	---	-----	-------	--

Salary Account

	By Cash E. Gerlits	...	15 00 30	
	Balance	...	89 45	

528 45 528 45

Goods Account

To Balance Brought forward	...	...	26 84
To Goods received during the month of April	...	...	83 55

Exhibits
 No. S D 54
 Cash and
 Check
 Roll
 Statement
 April 1927
 —continued.

Estate Expenditure Account

By 1 tin kerosene oil Rs. 5.45, 3 skeins twine cents 30, 2 lbs. coir rope cents 37, 1 lb. gunpowder Rs. 2.25	...	...	8 87
By 2 lbs. shots cents 88, ½ lb. wire nails cents 10, 1 small bottle writing ink cents 10	...	...	1 08

Check Roll Account

10	By Provisions supplied to coolies on C. R. during the month		49 07
----	---	--	-------

Salary Account

By Provisions supplied to E. Gerlits	...	...	20 02
Balance	...	...	31 85
		Carried over	110 39 110 39

Check Roll Account

1927			
Mar. 1	To Balance brought forward balance wages for February	84 81	
April 1	To Balance brought forward wages for March	100 55	
30	To Check roll wages for April	137 98	
20 1927			
April 11	By Payment of wages on C. R. for February	84 81	
	By Payment of wages on C. R. for March	100 55	
	By Goods supplied coolies on C. R. during the month	49 07	
	By Cash advanced do.	34 86	
	To Balance	5 40	
		323 34	323 34

Sgd. E. GERLITS.

2-5-27.

Exhibits
No. S D 54
Cash and
Check
Roll
Statement
April 1927
—continued.

**Pay List for the Labourers of Thanketiya Estate during th Month of
April, 1927**

Distribution of Work				Days	Amount Rs. c.
Kangany	...	...	...	30	25 55
Contingencies	...	...	...	34	28 96
Tappal	...	...	...	14	11 92
Ring weeding round coffee plants (to enable refilling holes and planting)				12½	10 65
Holing, refilling, transporting and planting coffee (299 plants planted during the month making a total of 778 planted out in this field and which has been completed)	...	...	...	23	19 59
Cutting cheddy coffee block	...	...	...	7½	6 39
Forking out Illuk (in coffee block)	...	...	...	3½	2 98
General transport (provisions transported to estate from P. W. D. cart road)	...	...	...	10	8 52
Watering rubber nursery and coffee plants during drought	...	...	...	16	18 63
Cheddy cutting rubber block	...	...	...	4	3 41
Medical aid	...	...	...	3	2 55
Roads	...	...	...	1	0 85 20
Ring weeding round plantains	...	...	...	½	0 43
Ring weeding rubber	...	...	...	3	2 55
				162	137 98

At present I have only got a labour force of six all told which is insufficient for present requirements. I have sent round for coolies but find difficult in getting them owing to the distances of the estate from the main road and other conveniences offered them elsewhere. Anyway I shall endeavour my very best to get in a few more coolies.

Sgd. E. GERLITS.

2-5-27.

Rainfall						30
Date		Inches	Date		Inches	
1	...	0·18	29	...	0·07	
2	...	1·03	30	...	0·70	
20	...	0·03			—————	
21	...	0·22			4·70	
23	...	1·11	Previous total		21·78	
24	...	0·30			—————	
25	...	0·63			26·48	
26	...	0·43			—————	

S D 54—(contd.)

**Pay List for the Labourers of Thanketiya Estate during
the Month of April, 1927.**

Exhibits
No. S D 54
Cash and
Check
Roll
Statement
April 1927
—continued.

Names	Days	Rate	Amount	Pro-	Cash	Balance		Total	Total
				visions		Pay	Total		
		Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.
Heen Banda	... 30	30 00	30 00	10 00	—	10 00	20 00	20 00	20 00
Marshal	... 30	30 00	30 00	4 72	—	4 72	25 28	25 28	25 28
John Singho	... 30	0 80	24 00	10 28	10 00	20 28	3 72	3 72	3 72
10 Podiappuhamy	... 16	0 75	12 00	4 63	7 37	12 00	—	—	—
Dingirimahatmaya	... 7½	0 75	5 62	2 10	2 25	4 35	1 27	1 27	1 27
Babunhamy No. 1	... 17½	0 75	13 12	9 03	1 50	10 53	2 59	2 59	2 59
Babunhamy No. 2	... 9	0 75	6 75	2 93	2 63	5 56	1 19	1 19	1 19
Appuhamy	... 9	0 75	6 75	2 70	4 05	6 75	—	—	—
Heen Appuhamy	... 5½	0 75	4 12	0 75	3 37	4 12	—	—	—
Dingirimahatmaya	... 7½	0 75	5 62	1 93	3 69	5 62	—	—	—
	162		187 98	49 07	34 86	83 93	54 05	54 05	54 05
E. Gerlits	...		75 00	20 02	15 00	35 02	39 98	39 98	39 98
			212 98	69 09	49 86	118 95	94 03	94 03	94 03

Exhibits
 No. S D 44
 Letter
 4-5-27

No. S D 44. Letter

Thanketitya Estate,
 Godakawela, 4th May, 1927.

A. P. VANDER POORTEN, Esq.,
 Greenwood Group,
 Galagedera.

Dear Sir,

I enclose statement of accounts for the month of April and I trust that you will be pleased to find same in order. The boutique bill for provisions received last month is Rs. 83·55 and check roll and salary 10 balances Rs. 94·03 making a total of Rs. 177·58.

I have made enquiries and find that there are double-bullock carts and bulls to be got but the prices seem rather too high for these considering the value of the present time. There are carts and bulls ranging from Rs. 200, Rs. 230, Rs. 240 and Rs. 350 each cart and pair of bulls. May I kindly ask if you require this for Thanketitya? If so I would rather you did not get them just yet, as first of all the road to the estate must be put into good order and next we must have some produce to be carting or at least there must be work of some sort, otherwise, it would be another big item in expenses. Poonac, straw for the bulls and a carter expressly 20 to look after them, while I learn that another man is also needed to accompany the cart on the estate road, that would mean another Rs. 90 or Rs. 100 a month. Anyway it is for you Sir, to do as to what is best, while it remains for me to carry out your orders.

I have informed and asked Markendias, K.P. to transport wire shoot to road side by the elephants working for him. He had promised to do so but it has not been removed as yet. I have even promised the elephant keeper a santhosum for the job.

Have you heard from Podiappuhamy of Godigama Ratnapura regarding the tracer sent him. I have also written to him about it but 30 received no reply as yet.

I have only a labour force for six all told and find great difficulty in getting a few coolies to enable me to clear the rubber block and supply vacancies and also the coconut block and plant out a few more plants from nursery. They say that they are unable and not willing to come for the present wages we offer them.

The English rope enabling the trolley to be pulled across the river on the wire shoot has again given way and it is now too short in length to be joined up so I shall be glad if you will be pleased to order some firm to send me 75 fathoms of rope for same.

Exhibits
No. S D 44
Letter
4-5-27
—continued.

I have to thank you very much for the 2 lbs. of tea sent from Weywetalawa Estate the receipt of which I have acknowledged to the Superintendent.

Sgd. E. GERLITS.

No. S D 106. Memorandum of Sales

No. S D 106
Memo-
randum
of Sales
12-5-27

10 A. J. VANDER POORTEN, ESQ.,
Galagedera.

By Brooke Bond Ceylon, Ltd.

Account sales of nine logs of satinwood timber shipped to Messrs. Connell Bros. Co. per "s.s. Selandia" on 17th September, 1926.

		Rs.	c.	Rs.	c.
	By nett proceeds received as per attached account sales	...	...	593	86
	<i>Less</i>				
	Freight	...	...	241	72
20	Harbour dues	...	...	4	03
	Shipping charges	...	...	18	11
	Marine Insurance	...	...	4	34
	Bill stamps	...	...	0	50
	Handling charges	...	...	10	00
				—————	278 70
					—————
					315 16
					—————

Cheque placed to credit of account at Hongkong & Shanghai Banking Corporation.

Sgd.
Brooke Bond Ceylon Ltd.

Exhibits

No. S D 55
Cash and
Check Roll
Statement
May, 1927

No. S D 55. Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts
for the Month of May, 1927.

		Cash Account	Rs.	c.	Rs.	c.
1	To Balance	... ..			89	45
18	To Cheque from Proprietor	... ..			200	00
20	To Discount received from Walker Sons & Co. on purchase of cycle tyres and tubes	... ..			1	13
31	Sale of plantains	... ..			6	21
By Estate Expenditure Account						10
May 5	By Cart hire on provisions	... ..			2	00
	By Cart hire sending sick cooly to Embilipitiya Hospital	... ..			3	00
	By Cooly hire carrying patient to cart road and other expenses	... ..			2	90
Check Roll Account						
	By Payment of balance wages of coolies for April, 1927	... ..			54	05
Salary Account						
	By E. Gerlits' balance salary for April, 1927	... ..			39	98
Estate Expenditure Account						
	By Payment to Suwaris for provisions supplied during April, 1927	... ..			83	55
	By Commission on cheque	... ..			1	16
	By Provisions purchased locally for supplying coolies, etc...	... ..			5	32
	By Cart Hire sending H. Banda to hospital and other expenses <i>re</i> same	... ..			3	85
	By Medicines purchased for sick coolies, Embrocation Rs. 2·25, Oriental Balm Re. 1, Calamel Tabloid Re. 1, including postage cents 55 on above	... ..			4	80
	By Postage cents 37, tappal book fee Re. 1, cart hire on provisions Rs. 1·25	... ..			2	62 30
Check Roll Account						
	By Cash advanced coolies on C. R. during May, 1927	... ..			28	43
Salary Account						
	By E. Gerlits	... ..			0	20
	Balance	... ..			45	13
					206	296
					79	79

Goods Account

To Balance	...	...	...	31 85
To Provisions bought locally		...	...	5 82
To Provisions received from K. D. J. Suwaris during May, 1927	...	...	...	101 13

Exhibits
 No. S D 55
 Cash and
 Check Roll
 Statement
 May, 1927
 —continued.

Estate Expenditure Account

May 5	By 1 bottle Malted Milk Rs. 2.50, 1 packet pins cents 18, 1 tin kerosene oil Rs. 5.45	...	...	8 13
	By 1 bottle Malted Milk Rs. 2.50, 2 brooms cents 25	...	...	2 75
10	By 2 pkts. envelopes cents 40, 1 doz. foolscap paper cents 20, provisions supplied on medical aid account	...	...	2 60

Check Roll Account

By Provisions supplied to coolies on C. R.	50 80
--	-----	-----	-------

Salary Account

By Provisions supplied E. Gerlits	...	...	12 50
To Balance	...	...	61 52

138 30 138 30

Check Roll Account

May, 1927	To Balance	...	...	54 05
20	To Check roll for May, 1927	...	...	135 04
12	By Payment of balance wages of coolies on C. R. for April			54 05
	By Provisions supplied to coolies during the month	...	...	50 80
	By Cash advanced	...	...	28 43
	To Balance	...	...	55 81

189 09 189 09

Exhibits
No. S D 55
Cash and
Check Roll
Statement
May, 1927
—continued.

Pay List for the Labourers of Thanketiya Estate during May, 1927.

Names <i>Estate Gang</i>	Days	Rate	Amount	Pro- visions	Cash	Total	Balance Pay	Total	Rainfall		
		Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Date	Inches
Heen Banda ...	31	30 00	30 00	10 00	—	10 00	20 00	20 00			
Marshall ...	31	30 00	30 00	4 36	—	4 36	25 64	25 64	1		2.15
John Singho ...	31	0 80	24 80	9 57	6 11	15 68	9 12	9 12	3		.03
Podiappuhamy ...	19	0 75	14 25	9 02	5 23	14 25	—	—	4		.50
Babunhamy No. 1	7	0 75	5 25	3 00	2 25	5 25	—	—	17		0.46
Babunhamy No. 2	10	0 75	14 25	8 95	4 25	18 20	1 05	1 05	19		.87 10
Appuhamy ...	2	0 75	1 50	0 50	1 00	1 50	—	—	20		.20
Kalu Naide ...	4	0 75	5 25	2 30	2 95	5 25	—	—	21		.45
Mohotihamy ...	7½	0 75	5 62	2 30	3 32	5 62	—	—	22		.34
Gorekahamy ...	5½	0 75	4 12	0 80	3 32	4 12	—	—	29		1 42
	160		135 04	50 80	28 48	79 23	55 81	55 81	30		.65
E. Gerlits ...			75 00	12 50	20 00	32 50	42 50	42 50	31		.07
											7.14
										Previous total	26.48
											<u>33.62</u>

Distribution of Work

	Days	Amount	
Kangany	31	26 16	
Contingencies	33	27 85	
Tappal	16	13 50	
Supplying Coffee vacancies	4	3 38	
Supplying Rubber vacancies	3	2 53	
(90 Rubber stumps supplied during the month)			
Ring weeding and cheddy cuttings rubber block	34½	29 13	
Medical aid	15	12 66	
General transport	13	10 97	80
Watering Nursery Coffee plants	7½	6 33	
Roads	2	1 69	
Ferry	1	0 84	
	160	135 04	

Sending sick coolies to hospital. Patients being carried to cart road. Transport of provisions, etc. from Govt. cart road to estate during drought.

Sgd. E. GERLITS.

5-6-27.

No. S D 56. Letter

Exhibits

No. S D 56
Letter
7-6-27Thanketiya Estate,
Godakawela, 7-6-27.A. J. VANDER POORTEN, ESQ.,
Greenwood Group, Galagedera.

Dear Sir,

I am in receipt of your letter and thank you for same. As informed Heen Banda is still in hospital and when he returns I shall discontinue his services on Thanketiya. The doctor reports that he is now much
10 improved. I have informed his relatives about his illness.

Gun.—I have got back my gun and I thank you for requesting me to do so as they were using it in a reckless manner and you were perfectly right in saying that they would do so. I gave the gun on your (father's) letter which did not specify which gun but they wanted the cartridge one. I have offered them the muzzle-loader which they refuse. There is no work at present as the elephants had no food and they were taken away. Markandan's K.P. is simply knocking about Godakewela and attends to practically nothing while elephants' men are left without food. The same old story, no money in hand.

20 I enclose accounts for May and trust that you will be pleased to find same in order. All balances due total Rs. 199.44 (*i.e.* boutique account Rs. 101.13, Check roll Rs. 55.81 and salary account Rs. 42.50) to which please be good enough to add Rs. 100 as I am now getting coolies at 75 cents a day on weekly pay or whenever they wish to have it. Man has also promised to bring me about 10 to 15 coolies from the Balangoda District at the same rate. I shall therefore be much obliged if you would be good enough to send me a cheque for Rs. 300 to meet these payments as soon as possible.

30 An old servant on Thanketiya one Marshal who attends to the tappal, goods, etc. is anxious to buy a D. B. cart and a pair of bulls for the purpose of hiring out. He will also attend to any of our estate work where carting is required and has requested me to write and ask you as to whether you would be pleased to advance him Rs. 250 to purchase this, which amount to be paid back at the rate of Rs. 15 monthly out of his salary. He could be relied upon and is honest and trustworthy and worth keeping. You would be kind enough to view this favourably I shall see that the money is paid back, if so, a cheque for the amount will be much obliged.

Exhibits
No. S D 56
Letter
7-6-27
—continued.

I am unable to get the coir rope for the tram across the river from Godakewela or Ratnapura. I shall be glad if you could spare me two sickles.

I hope Podiappuhamy informed you of having received the tracer sent him.

I shall try to get in some more coolies and put the work which really requires to be done.

Sgd. E. GERLITS.

S D 56.

“ State of Clearings, etc.”

10

Coconut Block Planted Area in thick cheddy undergrowth which requires immediate katty work and ring weeding. This work must be done soon before the drought is badly felt as elephants will then commence to make their appearance.

The Unplanted Area of the coconut block must also be katty cut and made ready for holding to plant out the remaining coconut plants which are in the nursery.

Rubber Block in weed and cheddy which is at present being cheddy cut and must be ring weeded and made ready for planting out vacancies when the next rains commence.

20

Coffee Blocks (two) are also badly in need of weeding.

Plantain Blocks (two) in weed and require to be weeded immediately.

Sisal Hemp requires weeding.

The fields have gone quicker into weed this year owing to the unusual rainfall we had during the last few months, otherwise it wouldn't have been so bad as it is.

Sgd. E. GERLITS.

6-6-27.

No. S D 57. Cash and Check Roll Statement

Exhibits

Thanketiya Estate Statement of Cash, Goods and Check Roll for the Month of July, 1927.

No. S D 57
Cash and
Check Roll
Statement
July, 1927

		Cash Account		Rs. c.	Rs. c.
	To Balance brought forward	...	...	0	72
	To Cheque from Proprietor	...	...	400	00
	To Do. do.	...	...	350	00
	To Cash sale of plantains	...	...	4	19
10	1927	Estate Expenditure			
	July 6 By 150 cadjans for boutique shed roof (50 at Rs. 2 100 cost Rs. 5, cooly, rope, etc. cents 72)	...	...		7 72
	By Cart hire on 150 cadjans from G'wela Rs. 3, commission on cheque Rs. 3	...	...		6 00
	8 By 50 cadjans for kitchen roof ridge cart hire on same	...	...		3 50
	By K. D. J. Suwaris payment of boutique a/c, provisions for May, 1927	...	...		101 13
	Check Roll Account				
	By Payment of balance wages of coolies for May 1927	...	...		55 81
20	Salary Account				
	By E. Gerlits' balance salary for May	...	...		42 50
	Estate Expenditure				
13	By Cost of a cycle tyre including postage	...	...		7 61
	Check Roll Account				
14	By Payment of balance wages of daily coolies on C. R. for June, 1927	...	...		82 38
	By Payment of balance wages of contract work on C. R. for June, 1927	...	...		29 72
	Estate Expenditure Account				
30	By Hire of elephant transporting the extra wire ropeway to Govt. cart road	...	...		4 00
	By Cart hire on above wire to Kahawatta	...	...		5 00
	By Cost of 50 cartridges including rail fare	...	...		8 95
	By K. D. J. Suwaris payment of boutique a/c, rice, provisions for June, 1927	...	...		138 09
	By Commission on cheque Rs. 2.12, cart hire on provisions during the month Rs. 5	...	...		7 12
	Salary Account				
	By E. Gerlits' balance salary for June, 1927	...	...		61 88
40	Estate Expenditure Account				
	By Postage cents 80, tappal book fee Re. 1	...	...		1 80
	Check Roll Account				
	By Cash advanced coolies on C. R. A/c for July, 1927	...	...		29 85
	By Cash advanced contract coolies work on C. R. during the month of July, 1927	...	...		30 49
	Balance	...	...		131 36
				754 91	754 91

3-8-27.

Sgd. E. GERLITS.

Exhibits
 No. S D 57
 Cash and
 Check Roll
 Statement
 July, 1927
 —continued.

		Goods Account		Rs. c.	Rs. c.
1927	July 1	To Balance brought forward ...	...	75	27
	31	To Provisions received from Suwaris during July, 1927	...	87	71

Estate Expenditure Account

8	By 1 hand bucket cents 56, 2 tumblers cents 25, 1 tin kerosene oil Rs. 5.45	...	6	26
	By 1 file cents 36, 2 lbs. shots cents 88, 8 gunnies for enclosing lavatory in place of zinc sheets removed	...	3	24

Check Roll Account

	By Provisions supplied to coolies on C. R. during the month ...	49	44
	By Provisions supplied to coolies contract workers on C. R. ...	33	71

Salary Account

	By Provisions supplied to E. Gerlits	...	25	13
	Balance	...	48	20

162 90 162 90

Check Roll Account

1927	July	To Balance brought forward	...	167	91
		To Check roll wages for July, 1927	...	132	53
		To Check roll wages contract workers for July, 1927	...	64	20
8		By Payment made to coolies, etc. balance wages for May, 1927	...	55	81
		By Payment made to coolies balance wages for June, 1927	...	82	38
		By Payment of balance wages of contract work for June, 1927	...	29	72
		By Cash advanced to coolies on C. R. a/c during July, 1927	...	29	85
		By Cash advanced to contract work a/c on C. R. during July, 1927	...	30	49
		By Provisions supplied to coolies on C. R. during the month ...	...	40	44
		By Provisions supplied to contract workers during the month...	...	33	71
		Balance	...	53	24

364 64 364 64 **30**

Sgd. E. GERLITS.

8-8-27.

No. S D 58. Pay List
Pay List for the Labourers of Thanketiya Estate
during the Month of July, 1927.

Exhibits
No. S D 58
Pay List
July, 1927

Names	Days	Rate	Amount		Pro- visions	Cash	Total	Balance	
			Rs. c.	Rs. c.				Rs. c.	Rs. c.
<i>Estate Gang</i>									
Heen Banda	...	8	30 00	8 00	2 40	5 60	8 00	—	—
Marshal	...	31	30 00	30 00	4 96	—	4 96	25 04	25 04
10 John Singho	...	31	0 80	24 80	9 63	5 00	14 63	10 17	10 17
Podiappuhamy	...	21½	0 75	16 12	7 99	6 00	13 99	2 13	2 13
Babunhamy No. 1	...	28½	0 75	21 37	11 93	1 50	13 43	7 94	7 94
Babunhamy No. 2	...	21	0 75	15 75	6 87	4 25	11 12	4 63	4 63
Kirimenika	...	7½	0 75	5 62	1 99	2 25	4 24	1 38	1 38
Deonis	...	5½	0 75	4 12	1 36	2 25	3 61	0 51	0 51
Tissera	...	2	0 75	1 50	0 75	0 75	1 50	—	—
Podimahatmaya	...	7	0 75	5 25	1 56	2 25	3 81	1 44	1 44
			<hr/>						
			163	132 53	49 44	29 85	79 29	53 24	53 24*
E. Gerlits	...			75 00	22 13	—	22 13	52 87	52 87†
			<hr/>						
20			163	207 53	71 57	29 85	101 42	106 11	106 11
			<hr/>						

* Check Roll balance.

† Salary A/c balance.

Exhibits
 No. S D 58
 Pay List
 July, 1927
 —continued.

Contract Work

	Days	Rate	Amount	Pro- visions	Cash	Total
Senaratana & Hendrick Appu (together)						
Weeding round coconut palms and clearing cheddy inside squares at Rs. 15 per 100 squares or 15 cents each	218	0 15	32 70	13 37	19 33	32 70
Hendrick Appu	10	—	1 50		1 50	1 50
Podiappuhamy & Hendrick Appu						10
Katty cutting and clearing land for coconut planting at Rs. 30 per 100 squares		0 30	30 00	20 34	9 66	30 00
			64 20	33 71	30 49	64 20

Distribution of Work

	Days	Amount Rs. c.
Kangany	8	6 51
Contingencies	34	27 65
Tappal	17	13 82
Roads	14	11 38
(A few roads were opened up in the coconut blocks not being possible to go through it owing to thorns and other obstacles)		20
General transport (Provisions and cadjans transported to estate from Govt. road)	24	19 51
Shed and lines (Re-tatching shed roof ridge)	8½	6 91
Cheddy cutting rubber block (Work on this block is at a stand still at present coolies having gone to clear the chenas, work will be restarted immediately I get in a few more coolies)	5	4 07
Ring weeding and cheddy cutting coffee block	9	7 32
Tools	1	0 81 30
Clearing stumps, etc.	29	23 58
Nurseries	12½	10 16
Medical aid	1	81
		163 132 53

No. A 18. Permit

Office Copy

H 145/69

First Copy.

Exhibits
No. A 18
Permit
25-7-27

PERMIT TO REMOVE FOREST PRODUCE

(Land adjacent to land at the disposal of the Crown)
Ratnapura District.

Name of Permit-holder: Mr. K. V. Marcandan Mudaliyar, on a/c of A.J.V.

PERMIT ISSUED to above of Colombo
to remove from Thanketiya in the following
within two months, under printed conditions. By carts and rail to
10 Colombo.

Report of R. F. O. :
33 satin logs.

Sgd. A. K. S.,
Forest Officer.

Dated : 25-7-1927.

First Copy.

H 154/69 of 25-7-27.

		ft. in.	ft.in.			ft. in.	ft. in.
	1	Satin	14 6 × 4 6	18	Satin	13 3 × 4 10	
20	2	do.	12 6 × 5 9	19	do.	13 3 × 5 2	
	3	do.	13 9 × 5 0	20	do.	15 0 × 5 2	
	4	do.	16 9 × 5 10	21	do.	17 3 × 4 7	
	5	do.	19 0 × 5 8	22	do.	17 0 × 5 3	
	6	do.	16 3 × 5 3	23	do.	13 0 × 6 4	
	7	do.	15 0 × 5 1	24	do.	13 9 × 5 6	
	8	do.	19 0 × 4 5	25	do.	14 9 × 6 2	
	9	do.	17 3 × 4 7	26	do.	17 0 × 6 1	
	10	do.	21 6 × 4 7	27	do.	16 3 × 5 4	
	11	do.	20 9 × 4 6	28	do.	17 9 × 5 6	
30	12	do.	22 0 × 5 7	29	do.	17 3 × 4 4	
	13	do.	14 3 × 4 11	30	do.	22 3 × 4 5	
	14	do.	14 9 × 5 4	31	do.	13 9 × 4 9	
	15	do.	18 3 × 4 3	32	do.	13 9 × 5 6	
	16	do.	16 9 × 5 3	32	do.	13 9 × 5 6	
	17	do.	12 0 × 5 6	33	do.	13 0 × 6 0	

Exhibits

No. P6
Deed
No. 1837
27-7-27

No. P 6. Deed No. 1837

P 6

Deed No. 1837

TO ALL TO WHOM THESE PRESENTS SHALL COME, I, Charles Batuwantudawe of Reid Avenue, Bambalapitiya, Colombo

Send Greeting :

WHEREAS I the said Charles Batuwantudawe am the owner and entitled to an undivided extent of one thousand five hundred acres from and out of all that allotment of land called Thanketiya badde situated at Thanketiya badde village Kongola Bintenne Korale in the District of Badulla Uva Province and in the Schedule hereto more fully described and am also entitled to certain rights and claims secured to me under and by an Indenture bearing No. 298 dated the Sixth April One thousand Nine hundred and Twenty-four attested by C. Vethecan of Colombo Notary Public.

AND WHEREAS I the said Charles Batuwantudawe hath entered into a Bond and mortgage bearing No. 1835 and even date with and attested by the Notary attesting these presents whereby became bound unto Antoine Joseph Vander Poorten of Galagedera in the District of Kandy in certain sums of money to be lent and advanced to me upon the footing of these Presents :

AND WHEREAS at the treaty for the said bond and mortgage it was agreed that I the said Charles Batuwantudawe in the event of the said Antoine Joseph Vander Poorten within the period hereinafter mentioned to purchase the (torn) extent of one thousand five hundred acres and all (torn) under the aforesaid agreement No. 298 of the sixth April 1924 at the price hereinafter mentioned.

NOW KNOW YE AND THESE PRESENTS witnesseth as follows :—

1. I the said Charles Batuwantudawe do hereby covenant and agree that if the said Antoine Joseph Vander Poorten shall elect within a period of six months from the date of execution of these presents to purchase the undivided extent of about one thousand five hundred acres from and out of all that aforesaid allotment of land called Thanketiya badde situated at Thanketiya village aforesaid I shall and will sell and by a good and valid deed convey the same to him at the price and computed at the rate of Rs. 40 per acre.

2. I the said Charles Batuwantudawe do hereby covenant and agree that if the said Antoine Joseph Vander Poorten shall elect within a period of six months from the date of execution of these Presents to purchase from me all my rights under the said Indenture No. 298 of the 6th April, 1924, I the said Charles Batuwantudawe shall and will by a good and valid deed assign unto him all my right title interest claim and demand whatsoever in and to the said Indenture No. 298 of the 6th April, 1924, at or for the period or consideration of Rs. 40,000,

3. In the event of me the said Charles Batuwantudawe committing a breach of the covenants hereinbefore on my part recited and contained in respect of the sale of the said extent of one thousand five hundred acres then I shall be liable and shall and will pay unto him the said Antoine Joseph Vander Poorten the sum of Rs. 5,000 as and by way of liquidated damages and not as a penalty.

Exhibits
No. P 6
Deed
No. 1837
27-7-27
—continued.

4. In the event of me the said Charles Batuwantudawe committing a breach of the covenant hereinbefore on my part recited (torn) in respect of the assignment of the said indenture (torn) the sixth day of 10 April One thousand Nine hundred and Twenty-four (torn) shall become liable and shall and will pay unto him the said Antione Joseph Vander Poorten the sum of Rs. 25,000 Rupees Twenty-five thousand as and by way of liquidated damages and not as a penalty.

The Schedule above referred to

An allotment of land called Thanketiyabedde in Thanketiyabedde village Kongola Bintenne Korale of Wellawaya division Badulla District, Province of Uva bounded as follows :—On the north by Usweliara and a road, on the east by a road Katupila-ara lot 1 in Final Topo P. P. 39, Talderian-ara *alias* Katupila-ara lot No. 1 in the Final Topo P. P. 43 and 20 Dalukati-ara, on the south and west by reservation along the Walawwe Ganga, containing in extent (exclusive of Habarala-ara, Wattetota-ara, Kewul-ara and streams), thirteen thousand four hundred and ninety-two acres according to the survey and description thereof authenticated by A. J. Wickwar, Surveyor-General, bearing date the 26th February, 1926, No. 366292.

Signed, witnessed and attested :

Sgd. C. BATUWANTUDAWE,
Sgd. C. N. M. G. BRITTO,
N. P.

30 Date of attestation : 27th July, 1927.

No. S D 59. Letter.

No. S D 59
Letter
5-8-27

Thanketiya Estate, Godakawela,
5th August, 1927.

A. J. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera.

Dear Sir,

I enclose accounts for July and hope you will be pleased to find the same in order. K. D. J. Suwaris' bill to goods received amounts to Rs. 87.71 for July. I trust that you are in receipt of my last letter 40 enclosing you a summary of the products, etc,

Exhibits
 No. S D 59
 Letter
 5-8-27
 —continued.

I find hard in getting the coir rope for the tram across the river unless I send a man or go myself into Colombo but, this would be an expensive and useless trip for the sake of this one article. I shall require between 70-75 fathoms which includes fastening up to trees at both ends.

I am anxious to know if you have received the wire ropeway. We had a smart shower of rain on the 1st night. The transporting of the satin logs by elephants is at a standstill as the animals have gone to take part in the Perahera procession at Ratnapura. But in place of these we have got the wild ones on the move everywhere. They pay me a visit almost nightly.

Sgd. E. GERLITS.

10

No. S D 60
 Letter
 5-8-27

No. S D 60. Letter

Thanketiya Estate, Godakawela,
 5th August, 1927.

H. VANDER POORTEN, Esq.,
 Galagedera.

Dear Sir,

As it has just passed an year since I was fortunate to be employed under your goodselves and having served you faithfully, honestly and to the best of my ability during the period of probation I take the liberty of writing this to you, in the hope that you will be pleased to take into consideration the present small salary I am drawing and see your way to grant me an increase owing to high cost of living and other necessaries which leaves nothing towards a saving for a rainy day, and also if it would please you to give me a better charge in any district where I may have the opportunity to better my future prospects by being permitted to show you further good work and the ability to carry out same.

I have worked here all along with a glad heart and hand in spite of all hardships, but some of my efforts are crushed by wild animals who play havoc with the plantains and cause one despair instead of an inspiration to forge ahead.

I am fully aware that this place is not paying but still I am forced to make this appeal as you are my immediate superior and in a position to do all what you can for me as a few words from you to my respected P. D. will have the much desired effect.

Thanking you much for all your good advice and kindness towards me during the past year and with every hope and wish of being still further permitted to serve your goodselves faithfully and honestly for many more years.

A favourable reply to this at your convenience will much oblige.

Sgd. E. GERLITS.

40

No. S D 61. Cash and Check Roll Statement.

**Thanketiya Estate Statement of Cash, Goods and Check Roll Accounts for
the Month of August, 1927.**

Exhibits
No. S D 61
Cash and
Check Roll
Statement
August 1927

1927	Cash Account				Rs. c.	Rs. c.
Aug. 1	To Balance brought forward	...	...	...	131	36
	To Cheque from Proprietor	...	...	...	250	00
	To Cash sale of plantains	...	...	...	0	78
	Estate Expenditure Account					
Aug. 4	By Medical aid, herbs and drugs	...	...	...		0 46
10	Check Roll Account.					.
	By Payment of balance wages to coolies on Check Roll for July, 1927	...	...	...		53 24
	Estate Expenditure Account					
	By Cost of an ekel-broom	...	...	...		0 50
	Check Roll Account					
	By Cash advanced on contract work clearing area for coconuts...					14 68
	Estate Expenditure Account					
	Postages cents 42, tappal book fee Re. 1, cart hire on provisions Rs. 2.50	...	...	...		3 92
20	Check Roll Account					
	By Cash advanced to coolies on Check Roll during the month	...				23 50
	Estate Expenditure Account					
	By Payment to Suwaris' boutique a/c for July, 1927	...				87 71
	Salary Account					
	By E. Gerlits' balance salary for July 1927	...	...	...		52 87
	Estate Expenditure Account					
	By Commission on cheque	...	...	...		1 62
	Balance	...	...	...		143 64
					<hr/>	<hr/>
					382 14	382 14

Exhibits
 No. S D 61
 Cash and
 Check Roll
 Statement
 August 1927
 —continued.

Goods Account

Aug. 1	To Balance brought forward	...	...	...	48 20
	To Goods provisions received from Suwaris during Aug., 1927	...	...	...	77 00

Estate Expenditure Account

Aug. 6	By 1 tin kerosene oil Rs. 5.40, 2 pkts. envelopes cents 40, 1 phial ink cents 10	...	...	...	5 90
	By 1 lb. gunpowder Rs. 2, 2 lbs. shots cents 88, bullets cents 8	...	...	...	2 96
	By 2 empty tins for water	...	...	...	0 80

Check Roll Account

31	By Provisions supplied to coolies on C. R. during the month	...	...	...	36 49 10
	By Provisions supplied to contract workers on C. R. during the month	...	...	...	9 32

Salary Account

	By Provisions to E. Gerlits	...	...	...	14 50
	Balance	...	...	...	55 23

125 20 125 20

Check Roll Account

Aug. 1	To Balance brought forward	...	...	...	53 24
	To Check Roll wages August, 1927	...	...	...	93 09
	To Contract work August, 1927	...	...	...	24 00 20
	By Payment of balance wages coolies for July, 1927	...	...	...	53 24
	By Cash advance on C. R. contract August	...	...	...	14 68
	By Provisions supplied contract August	...	...	...	9 32
	By Cash advanced during August	...	...	...	23 50
	By Provisions supplied	...	...	...	36 49
	Balance	...	...	...	33 10

170 33 170 33

No. S D 62 Pay List

Pay List for the Labourers of Thanketiya
Estate during August, 1927Exhibits
No. S D 62
Pay List
August, 1927

Names	Days	Rate	Pro-			Cash	Total	Balance		Rainfall	
			Amount	visions				Pay	Total	Date	Inches
		Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.	Rs. c.			
Marsnall	... 31	30 00	30 00	4 30	10 00	14 30	15 70	15 70	1st	1.38	
John Singho	... 2	0 80	1 60	0 60	1 00	1 60			3rd	0.08	
Podiappuhamy	... 24½	0 75	18 37	12 37	3 00	15 37	3 00	3 00	13th	0.40	
Babunhamy No. 1	... 31	0 75	23 25	10 60	1 00	11 60	11 65	11 65	20th	0.17	
Babunhamy No. 2	... 18½	0 75	13 87	6 62	6 00	12 62	1 25	1 25			
Hendrick Singho	... 8	0 75	6 00	2 00	2 50	4 50	1 50	1 50		2.03	
	115		93 09	36 49	23 50	59 99	33 10	33 10	Previous total	36.10	
									Grand total	38.13	

Distribution of Work

Contingencies	... 32		25 90							
Tappal	... 16		12 95							
Nurseries	... 10		8 10							
Coconut block clearing stumps, etc.	... 32		25 90							
General transport	... 9		7 29							
Medical aid	... 1		0 81							
Lining, etc. coconut block	9½		7 69							
Roads	... 5½		4 45							
	115		93 09							

Contract Work

Podiappuhamy & Hendrick

Appu clearing new areas
for coconuts

80 30 24 00 9 32 14 68 24 00

117 09 45 81 38 18 83 99 33 10 33 10

Exhibits

No. S D 110
Letter
17-9-27

H. RUSTOMJEE.

A. J. VANDER POORTEN, Esq.,
Galagedera.

No. S D 110 Letter

Union Place,
Colombo, 17-9-27.

Satinwood Sold to J. E. David in August, 1927.

1927			
Aug. 9	Logs satinwood (Nos. 8, 2, 6, 17, 19, 39, 16, 15, 13, 6) measuring 253 c. ft. at Rs. 8 per c. ft. ...	2,024	00
18	Logs satinwood (Nos. 37, 30, 40, 32, 44, 11, 27, 41, 38, 54, 43, 23) measuring 415 c. ft. at Rs. 8 per c. ft. ...	3,320	00
		<hr/>	
		5,344	00

No. S D 64 Cash and Check Roll Statement

No. S D 64
Cash and
Check Roll
Statement
October
1927

Thanketiya Estate Cash, Goods and Check Roll Statements for the Month of October, 1927.**Cash Account**

1927			Rs. c.	Rs. c.
Oct.	To Balance brought forward ...	23	52	
	To Cash from Proprietor ...	50	00	
	To Cheque from Proprietor ...	400	00	20

Salary Account

Oct. 8	By E. Gerlits' balance salary for August ...	60	50
--------	--	----	----

Estate Expenditure Account

	By Purchase of 2 boxes cartridges and other cartridges, etc. ...	11	50
	By Payment of boutique bill to Suwaris for August, 1927 ...	77	00
	By Payment of boutique bill to Suwaris for September, 1927 ...	53	30
	Commission on cashing cheque ...	2	70

Check Roll Account

	By Payment of balance wages of coolies on C. R. for Sept., 1927	48	06
--	---	----	----

Estate Expenditure Account

	By Medical attendance fee to Embilpitiya Apothecary on visiting the estate to see self and two coolies ...	15	00
	By Expenses incurred on recruiting coolies ...	2	75

Salary Account

	By E. Gerlits' balance salary for September, 1927 ...	61	50
--	---	----	----

Estate Expenditure Account

	By Cart hire Rs. 5.75, postages cents 30, tappal book fee Re. 1...	7	05
--	--	---	----

Check Roll Account

	By Cash advanced to C. R. Coolies during October, 1927 ...	33	12
	By Cash paid on C. R. contract coconut holing during the month	16	25 40

Estate Expenditure Account

	By Cadjans for bungalow roof top ridge ...	5	50
--	--	---	----

Salary Account

	By E. Gerlits' cash advance on salary ...	15	00
--	---	----	----

	Balance ...	64	29
--	-------------	----	----

473 52 473 52

4-11-27.

Sgd. E. GERLITS,

		Goods Account		Rs. c.	Rs. c.	Exhibits
1927						
Oct. 1	To Balance brought forward	...	...	39 74		No. S D 64 Cash and Check Roll Statement October 1927 —continued.
	To Provisions, etc. from Suwaris during October, 1927	...	...	106 66		
		Estate Expenditure Account				
	By 2 pkts. envelopes cents 40, 1 tin kerosene oil Rs. 5.40	...	...		5 80	
31	By Medical aid to sick	...	...		2 75	
		Check Roll Account				
	By Provisions supplied to C. R. coolies during October, 1927	...	...		63 53	
10	By Provisions supplied to C. R. contract coconut holing during the month	...	...		3 00	
		Salary Account				
	By Provisions supplied to E. Gerlits	...	...		10 00	
		Profit & Loss Account				
	By Provisions old in stock unfit for consumption thrown away...				4 87	
	Balance	...	...		56 54	
				146 40	146 40	
		Check Roll Account				
1927				Rs. c.	Rs. c.	
20 Oct.	To Balance brought forward	...	...	48 06		
	To Check Roll wages for October, 1927	...	...	158 94		
	To Check Roll wages contract coconut holing during the month...			19 25		
1927						
Oct.	By Payment of balance wages of C. R. coolies for Sept., 1927	...	...		48 06	
	By Cash advanced to C. R. coolies during the month	...	...		33 12	
	By Provisions supplied to C. R. coolies during the month	...	...		63 52	
	By Cash advanced to contractor on C. R. coconut holing	...	...		11 35	
	By Provisions supplied do.	...	...		8 00	
	Balance	...	...		62 29	
				226 25	226 25	

Exhibits

No. S D 65
Pay List
October
1927

No. S D 65 Pay List

Pay List for the Labourers of Thanketiya Estate during the
Month of October, 1927.

Names	Days	Rate Rs. c.	Amount Rs. c.	Pro- visions Rs. c.	Cash Rs. c.	Total Rs. c.	Balance		Rainfall		
							Pay Rs. c.	Total Rs. c.	Date	Inches	
<i>Estate Gang</i>											
Marshall	... 31	30 00	30 00	4 78		4 78	25 22	25 22	14th	2.45	
John Singho	... 31	0 80	24 00	10 58	6 55	17 13	7 67	7 67	18th	0.27	
Podiappuhamy	... 10	0 75	7 50	2 75	4 75	7 50			20th	0.83	
Babunhamy No. 1	... 28	0 75	21 00	10 74	1 50	12 24	8 76	8 76	21st	0.75	
Babunhamy No. 2	... 28½	0 75	17 62	6 73	3 00	9 73	7 89	7 89	22nd	0.40	
Singho Appu	... 18	0 70	12 60	4 48	4 65	9 08	3 52	3 52	23rd	1.45	
David	... 18	0 75	13 50	5 25	4 25	9 50	4 00	4 00	24th	0.89	
Jayathunga	... 14½	0 75	10 87	8 97	1 90	10 87			25th	1.44	
Kiri Banda	... 12	0 75	9 00	4 59	2 00	6 59	2 14	2 41	26th	0.88	
Appuhamy	... 11	0 80	8 80	3 51	3 52	7 03	1 77	1 77	27th	0.37	
Davith	... 5	0 65	3 25	1 20	1 20	1 00	2 20	1 05	28th	0.45	
		202	158 94	63 53	33 12	96 65	62 29	62 29		9.68	
										Previous	45.08
											54.76

**Coconut Holing on
Contract**

Appuhamy cutting 110 coconut holes 2' × 2' at Rs. 17.50 per 100	... 110	17 02	19 25	3 00	16 25	19 25				
		178 19	66 53	49 87	115 90	62 29	62 29			

4-11-27.

Sgd. E. GERLITS.

Distribution of Work

	Days	Amount Rs. c.
Kangany	... 20	15 74
Tappal	... 14	11 01
Contingencies	... 32	25 18
Ring weeding rubber	... 4	3 15
Watcher	... 8	6 29
Satin logs account	... 3	2 36
Weeding plantain block...	35	27 54
Roads	... 3	2 36
General transport	... 17	18 38
Medical aid	... 3	2 36
Refilling coconut holes	... 25	19 67
Supplying coffee vacancies	3	2 36
Planting and transporting coconut plants	... 17	18 38
Removing roots	... 13	10 23
Recruiting labour	... 3	2 36
Lining	... 2	1 57
		202
		158 94

No. S D 111 Letter

Exhibits

H. RUSTOMJEE.

140, Union Place,
Colombo, 2nd November, 1927.No. S D 111
Letter
2-10-27

Satinwood Sold in the Month of September, 1927.

				Rs. c.
To MR. A. H. JAFFERJU,				
1 log (No. 10) c. ft. 19' 8"	at Rs. 17	per c. ft.	...	334 33
To J. E. DAVID,				
1 log (No. 10) c. ft. 32'	at Rs. 8	per c. ft.	...	256 00
10 1 log (No. 2) c. ft. 26'	at Rs. 9.50	per c. ft.	...	247 00
1 log (No. 5) c. ft. 28'	at Rs. 14	per c. ft.	...	292 00
1 log (No. 7) c. ft. 27'	at Rs. 12	per c. ft.	...	324 00
				<hr/>
Previous a/c				1, 219 00
				<hr/>
				5,344 00
				<hr/>
				6,897 33
57 cases scrap rubber (No. R14, 15, 16)			...	2,925 98
				<hr/>
				9,823 31
				<hr/>
Rice Account			...	4,428 09
Rice to Weweltalawa			...	2,079 88
20 Goods supplied			...	600 00
Timber remittances, etc.			...	2,000 00
				<hr/>
				9,107 97
				<hr/>

Please write for explanation.

~~S D 147 & S D 147a are not in record.~~

No. S D 148. Letter

Thanketiya Estate,
Godakawela, 5th Nov., 1927.No. S D 148
Letter
5-11-27A. J. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera,

30 Dear Sir,

I am in receipt of your letter and thank you for same. I wrote you that three carters refuse to transport the 3 logs which they had carted and unloaded midway on the roadside until the former's hires have been paid. There is a large amount due to carters, etc. by Markandan's K. P. of which I am getting particulars. Seven logs were transported by me to Kahawatta which I had written consignment note for and requested S. M. Kahawatta to forward same on the 3rd instant which I believe has been despatched by now. I have also written to Mr. Rustomjee to take delivery of same.

Exhibits
 No. S D 148
 Letter
 5-11-27
 —continued.

With regard to the future cutting of timber from the forest the men who had promised to do this and give me particulars are away at present so that I am unable to get in any figures as to what a cubic foot would likely cost to be delivered at Kahawatta or Colombo. I am afraid that this would cost much more than the rate you spoke of viz. Rs. 3 as we will be going further away for the timber while hire and cost of upkeep of elephants to do the transporting means a big item. A person well versed in this work may be able to do it cheaper—it is the transport that costs so much.

I have put in 112 coconut plants in the new area cleared and 25 10 supplies in the old block. I have further to plant out 100 or so plants (coconuts) which I shall be doing no sooner I get a few more coolies as as some of my coolies took ill and left at the end of the month and I find very hard to get labour even at an increased rate of wages to enable me to get through the necessary planting work in hand. I have also planted out some coffee supplies. Cotton seed—I wrote you that the cotton seed sent me and put out in nursery has been a failure. I shall be glad to have another supply of fresh seeds to enable a second attempt to be made.

I enclose a/cs. etc. for last month and trust that you will be pleased to find same in order, the balance payments due for last month amount 20 to Rs. 218.95 for which I shall be glad to have a cheque for Rs. 300. The extra to enable any payment to be made to coolies who come and ask for weekly pay.

With regard to my brother of whom I had spoken to you and as requested by you I believe he has sent you an application. I shall be glad if you will be pleased to offer him any kind of employment under your goodselves even at a small salary for a start until he gets to know his work. I make this appeal to you as I wish him to be employed under you. I therefore hope that you will kindly see your way to offer him something in the shape of a billet for which I shall ever feel grateful to 30 you. If you desire I shall request him to call over and see you personally as he is in Colombo at present.

Mr. Meedeniya (Adigar) wired to me saying that some gentlemen would be visiting me on the 20th of last month but they did not turn up which may have been due to the weather.

Sgd. E. GERLITS.

No. S D 121
 Letter
 3-12-27

No. S D 121. Letter

J. E. DAVID,
 Colombo.

3rd Dec., 1927.

A. J. VANDER POORTEN, Esq.,
 Galagedera.

40

Dear Sir,

I am in receipt of your letter dated the 2nd instant accepting my rate of Rs. 3.50 per cubic foot delivered on trucks in Colombo for logs with a mean average diameter of 2 ft.

I have telegraphed to my man to start to the land and commence work immediately. I think an advance of Rs. 1,000 will be necessary to start the work. A large portion of this will have to be paid as deposit towards the elephants—the full amount need not be paid at once but could be made in two instalments.

Exhibits
No. S D 121
Letter
3-12-27
— continued.

Sgd. J. E. DAVID.

No. A 19. Permit.

No. A 19
Permit
20-12-27

Office Copy.

A 19

H. 145/19

First Copy.

PERMIT TO REMOVE FOREST PRODUCE.

10 Land adjacent to Land at the disposal of the Crown, Ratnapura District.

Name of Permit-holder : Mr. I. Keerthisinghe.

Permit issued to above on a/c of

Mr. A. J. V.

of Thanketiya

to remove from Thanketiya

in the

the following

within one month,

under the printed conditions.

By cart to Kahawatta and thence by rail to Colombo
Report of 20 satin logs.

Sgd. A. K. S.,
F. O.

20 Dated : 20-12-1927.

Extended for one month from this date.

Sgd. A. K. S.,
5-2-28.

No. A 19a. Annexure to A 19.

No. A 19a
Annexure
to A 19
19-12-27

Range Forest Officer.

First Copy.

A 19a.

45/19-12-1927.

Sir,

With reference to your letter dated 17-12-1927 I beg to submit the list of trees felled from Thanketiya in Badulla District.

		ft.	ft. in.			ft.	ft. in.
30	1 Satin	23	× 6 6	11	Satin	20	× 6 2
	2 do.	16	× 6 2	12	do.	15	× 6
	3 do.	17	× 6 10	13	do.	27	× 7 4
	4 do.	28	× 6	14	do.	20	× 6 7
	5 do.	13	× 6	15	do.	27	× 6 11
	6 do.	18	× 6	16	do.	18	× 6 11
	7 do.	21	× 6 8	17	do.	12	× 6 3
	8 do.	21	× 6 7	18	do.	24	× 5 9
	9 do.	22	× 6 0	19	do.	17	× 6
40	10 do.	15	× 6 10	20	do.	14	× 6

Sgd. D. GURUNADA,
B. F. O. Rak.

19-12-27.

Exhibits

No. S D 66
Cash and
Check Roll
Statement
December,
1927

No. S D 66 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts
for the Month of December, 1927

Cash Account

1927		Rs. c.	Rs. c.
Dec.	To Amount brought forward	...	13 27
	To Cheque from Proprietor	...	600 00

Estate Expenditure Account

Dec.	By Cost of fixing on new handle to a knife	...	0 40
	By Cost of 25 cartridges, caps, wadding gun oil including rail freight	...	10 6 90
19	By stamps for gun license and registration of letter to G. A.	...	2 70
18	By Payment of boutique a/c to Suwaris for Oct., 1927	...	106 66
	By Payment of boutique a/c to Suwaris for Nov., 1927	...	86 53
	By Commission on cashing cheque	...	4 07

Salary Account

	By E. Gerlits' balance salary for Oct., 1927	...	50 00
--	--	-----	-------

Check Roll Account

	By Payment of balance wages of coolies on Check Roll for Oct., 1927	...	62 29 20
	Do, do, for Nov., 1927	...	39 08

Salary Account

	By E. Gerlits' balance salary for November, 1927	...	87 00
--	--	-----	-------

Estate Expenditure Account

	By Cart hire on provisions Rs. 3.50, tappal book fee Re. 1, postage cents 95	...	5 45
--	--	-----	------

Check Roll Account

	By Cash advanced to Check Roll coolies during December, 1927	...	26 22
--	--	-----	-------

Salary Account

	By Cash E. Gerlits on December salary	...	25 00 30
	Balance	...	110 97
		613 27	613 27

Goods Account

1	To Balance brought forward	...	...	...	58	19
	To Provisions etc. received from Suwaris during the month of December, 1927	...	...	...	108	81

Exhibits

No. S D 66
Cash and
Check Roll
Statement
December,
1927
—continued.

Estate Expenditure Account

1927						
Dec.	By 1 tin oil Rs. 5.45, 1 lb. gunpowder Rs. 2, 2 lbs. shots cents 88, envelopes Rs. 1.27, ink etc.	...	...	...	9	60
10	By 1 chimney cents 25, 3 tumblers cents 37, coir rope for stringing bed ...	...	...	...	1	44
	Native medicines and herbs taken during the month on medical aid a/c	...	...	...	3	68

Check Roll Account

	By Provisions supplied to Check Roll coolies during Dec., 1927...	56	07
--	---	----	----

Salary Account

	Provisions supplied to E. Gerlits during December, 1927	...	20	00
--	---	-----	----	----

Profit & Loss Account

	By Shortage of rice and sundries on transit etc.	...	...	2	45
	Balance	...	...	73	76
20				<u>167</u>	<u>00 167 00</u>

Check Roll Account

1927						
Dec.	To Amount brought forward	...	...	...	101	37
	To Check Roll wages for work in December, 1927	...	...	...	113	59
Dec.	By Payment of balance wages of Check Roll coolies for Oct., 1927				62	29
	By payment of balance wages of Check Roll coolies for Nov., 1927				39	08
	By Cash advanced to Check Roll coolies during December, 1927	...	...	...	26	22
	By Provisions supplied to Check Roll coolies during Dec., 1927...	...	...	...	56	07
	Balance	...	...	...	31	30
30					<u>214</u>	<u>96 214 96</u>

Sgd. E. GERLITS.

2-11-28,

Exhibits
No. S D 108
Mortgage
Account
1927

No. S D 108 Mortgage Account

K. V. Marcandan Mudaliyar's Mortgage Account

		Rs.	c.	Rs.	c.
Mar.	To Amount brought forward from Led. D 6, fol. 137	652,141	05		
	To Interest on Rs. 603,450.41 at 10% from 31-6-26 to 30-9-26, fol. 955	15,086	25		
	To Interest on Rs. 602,513.72 at 10% from 30-9-26 to 31-12-26	15,062	84		
	To Interest on Rs. 900 at 10% from 30-9-26 to 31-12-26	22	50		
Mar.	By Interest refunded on Rs. 6,683.04 at 10% from 8-7-26 to 30-9-26—Fol. 955			151	65
	By Interest on Rs. 4,592.28 at 10% from 10-7-26 to 30-9-26—Fol. 955			101	69
	By Interest on Rs. 5,304.43 at 10% from 29-7-26 to 30-9-26			89	85
	Balance carried down			681,965	45
		682,312	64	682,312	64
April 1	To Balance brought forward	681,969	45		
15	To Visiting fees L. Cox H. K. 282—Fol. 969	300	00		
26	By Remittance a/c M. Bank—Fol. 969			10,000	00
	By Balance			672,269	45
		682,269	45	682,269	45
May 1	To Balance brought forward	672,269	45		
4	To Cheque H. K. 304 Ariston's Chassic—Fol. 1000	699	30		
31	To Sale proceeds 32 logs satinwood and 1 log milla Indian Brahamin—Fol. 1001	3,835	00		
31	By Balance a/c			676,803	75
		676,803	75	676,803	75
June 1	To Balance brought forward	676,803	75		
30	By Amount of sale of 32 logs satinwood and 1 log milla transferred to K. V. M. Timber a/c			3,835	00
	By Balance			672,968	75
		676,803	75	676,803	75
July 1	To Balance brought forward	672,968	75		
Aug. 24	To Cheque Merc. 099 H. L. Cox visiting fee—Fol. 60	300	00		
Aug. 31	By Balance carried down			673,268	75
		673,268	75	673,268	75
Sept. 1	To Balance brought forward	673,268	75		
30	To Amount of sale of timber I. Brahmin retransferred from Timber a/c—Fol. 93, 420	3,835	00		
30	By Cheque H.K. 304 (4-5-29) transferred to Ariston a/c by order of A. J. P.—Fol. 93			699	30
	By Balance carried down			676,404	45
	Carried over Folio 557	677,103	75	677,103	75

I certify that the above is a true copy of folios 200 and 201 of Ledger marked X 8.

Sgd.....
Bookkeeper.

No. CX 20 Journal

Exhibits
No. CX 20
Journal
1923/1927

Fol. 252.

Journal CX 20.

			Rs.	c.	Rs.	c.
April	D. T. Wijesingha, Dr. Value of 30 bus. lime	...	697	30	00	
	R. V. E. Pilessa 2223 by above	...	600			30 00
	R. V. E. Greenwood Group 22-23 D. C. value of 117 lbs.					
	O. L. Grapains	...	11	468	00	
	R. V. E. Pilessa 22-23 by above	...				468 00
	Thanketiya, Dr. Cash Rs. 200 from Pappé's	...	833	200	00	
10	H. J. Pappé & Co. by above	...	804			200 00
	Private a/c Dr. Cheque H.K. 596, 25-2-24 Dr. Christoffelsz	...	745	20	00	
	HongKong & S. B. by above	...	752			20 00
	Weweltalawa, Dr. U. G. Perera's a/c trans...	...	691	233	83	
	Handangala by above	...	524			233 83
	R. N. E. Weweltalawa, Dr. Self April	...	737	5,584	13	
	Weweltalawa by above	...				5,584 13
	Greenwood Group, Dr. Cwt. 1 c. 2 hoop iron	...	791	17	73	
	Weweltalawa, Dr. 1 discharge ticket book	...	691	2	85	
	Do. Manifold order book	...	691	2	75	
20	Do. 1 labour register	...	691	5	00	
	Do. Postage	...	791	0	65	
	Do. cwts. 1-0-3 hoop iron door, etc.	...	691	18	65	
	Do. cost of repairing roller	...		32	44	
	Walker & Greig by above	...	628			80 07
	Walker & Greig, Dr. 5% Agency comm.	...	627	2	97	
	Private a/c by above	...	744			2 97
	Lizzidale, Dr. 96 galvd. roofing sheets	...	779	240	00	
	R. V. E. Normandy by above	...	768			240 00

I certify that the above is a true copy of the folio 252 of the Ledger CX 20.

30

Sgd.

Bookkeeper.

Folio 256.

CX 20

			Rs.	c.	Rs.	c.
1924						
April 30	Suspense, Dr. Amount less charged	...	809			
	Insurance F/B 31-5-23	...		1	25	
	H. J. Pappé & Co. by above	...	804			1 25
	H. V. D. Poorten, Dr. Cheque paid by H. J. P. to Rowlands Garage for repairs to Austin Tractor 24-10-23	...	804	185	00	
	H. J. Pappé & Co. by above	...	809			185 00
40	H. J. Pappé & Co., Purch. Rubber A/c, Dr. Cart hire on rubber 29-2-24	...	787	18	00	
	H. J. Pappé & Co. by above	...	804			18 00
	H. J. Pappé & Co., Dr. Rowlands cheque twice charged error	...	804	185	00	
	H. V. D. Poorten by above	...	794			185 00
	Nugawela Meedeniya Timber A/c, Dr. Omission Colombo charges on 23 logs satin	...				
	Thanketiya, Dr. Preliminary	...	833			
	Ex on inspection of land	...	833	200	00	
50	General expenses a/c by above	...	822			200 00

Exhibits
No. CX 20
Journal
1923/1927
—continued.

			Rs. c.	Rs. c.
D. T. Wijesinghe current a/c Dr.	...	...
Amount transfer to loan a/c	...	697	100 00	
D. T. Wijesinghe loan a/c by above	...	798		100 00
R. V. E. Hattagolla, 22-23, Dr. Value of cwts, 7-1-0, sales 1-7-22 to 30-6-23	...	369		
W. Cocoa at Rs. 30	...		217 50	
Sales worth by above	...	678		217 50

I certify that the above is a true copy of the folio 256 of the Ledger marked C X 20.

Sgd. 10
Bookkeeper.

Fol. 282.

C X 20

1924	June, 1924		Rs. c.	Rs. c.
June 30	J. H. Meedeniya, Dr. Interest on Rs. 60,000 at 12% from 27-10-23 to 27-1-24	...	693	1,800 00
	Interest on Rs. 671.43 at 12% from 27-10-23 to 27-1-24	...	993	800 13
	Interest on Rs. 60,000 at 12% from 27-1-24 to 27-4-24	...		1,800 00
	Interest on Rs. 29,271.56 at 12% being interest from 27-1-24 to 27-4-24	...	693	878 13
	Interest on Rs. 500 at 12% from 23-1-24 to 27-4-24	...	693	15 16
	Interest on Rs. 2,000 at 12% from 17-1-24 to 27-4-24	...	693	60 00
	Interest and dividends by above	...	816	5,353 42
	Greenwood Group, Dr. Cash G. W.	Rs. 984.95	839	
	Do. do. N. G.	,, 1,153.00	839	
	Do. do. Duan	,, 159.10		
				2,297 05
	Rock Hill, Dr.	...	855	1,800 00
	Pilessa, Dr.	...	853	646 05
	Battagolla, Dr.	...	825	258 00
	Private a/c	...	865	440 15
	H. V. D. Poorten, Dr.	...	847	609 56
	B. V. D. Poorten, Dr.	...	805	29 34
	Lizzidale, Dr.	...	829	258 02
	Normandy, Dr.	...	807	500 00
	Martin Cart, Dr.	...	119	170 00
	Thanketiya, Dr. Cable Adigar	...	833	30 00
	Suspense, Dr. Cash on courting	...	809	19 66
	Cash a/c by cash disbursements	...	820	7,057 83
	R. & E. Wewetalawa, Dr. Expenditure June	...	787	6,845 88
	Wewetalawa by above	...	842	6,845 38 40

I certify the above is a true copy of the folio 282 of the Ledger C X 20.

Sgd.
Bookkeeper.

Fol. 317.

C X 20

Exhibits

1924

Rs. c.

Rs. c.

No. CX 20
Journal
1923/1927
—continued.

Aug. 31	H. K. 589. 6-6-24	...	...	...
	D. E. Weerasooriya and Batuwantudawe, Dr. Cheque	...	...	...
	Mack & Sons a/c case expenses	...	...	987	300	00	
	Suspense, Dr. Cost of cheque book	...	...	809	6	00	
	HongKong & S. H. by above	...	...				306 00
	Mercantile Bank, Dr. payments made into Bank less stamps Rs. 11.06	...	...	773	12,822	36	
10	2	Parambe by D/W 7½% final £9.1.0 at 1/5.21/32	...	70			122 96
		Panawatta by D/W 10½ for 1923 £12.13.8 at 1/5.21/23	.....	64			172 85
		Pelmadulla by D/W 12½% final £14.16.0 at 1/5.21/23	...	72			201 11
		Ledbury by D/W 7½% for 1923 £5.15.4 at 1/5.21/23	...	48			78 32
		Seafield by D/W 3% for 1923 £16.2.11 at 1/5.21/32	...	88			219 41
		Cluny by D/W 5% for 1923 £0.7.8 at 1/5.21/23	...	10			5 15
		Stag Brook by D/W 10% final £34.13.4 at 1/5.21/23	...	86			471 21
		R. P. 3 trusts by D/W 7½% for 1923 £53.6.8 at 1/5.21/23	...	76			724 89
		Seremban 4% for 1923 £45.14.0 at 1/5.21/23	...	84			621 14
20		Private a/c by D/W Marliman 7½% for 1923 £0.5.9 at 1/5.21/23	...	940			3 85
		Mayen Tea & Rubber & Co. by D/W 10% interim on 236 Shares	...	108			236 00
		Knavesmire D/W 5% interim on 5 shares	...	40			25 00
		Golinda by D/W 5% interim on 308 shares	...	106			115 50
		Private a/c by sale of 2 maunds tea seed	...	890			300 00
		Tomacoombe by D/W 10% interim on 445 shares	...	44			445 00
		E. S. W. Senathirajah by int. a/c Test. Bond	...	594			916 67
		Saffragam by D/W 12% final on 236 shares	...	90			1,534 00
80		Estates Co. of Uva by D/W 10% interim for 1924 on 2103 shares	...	18			2,103 00
		Nuwara Eliya Hotels by D/W 12% final	...	60			4,276 80
		W. G. Adams by int. Ullandu, Devamitha	...	730			250 00
		Genteng, Dr. 1000 Guilders	...	749	1,149	50	
		Thanketiya, Dr. Estate a/c	...	833	3,000	00	
		Mercantile Bank by cheque drawn	...	774			4,149 50

I certify that the above is a true copy of folio 317 of the Journal CX 20.

Sgd.

Bookkeeper.

Fol. 338.

C X 20

40 1924

September, 1924

Continued ...

Rs. c.

Rs. c.

Sept. 15	Sitawaka by D/W on Rs. 165.82	...	...	111	71,730	79	70,973	97
	Do. do. ,, 200.82	...	...	111			165	00
	Do. do. ,, 200.32	...	...	23			200	00
	Hatlewis do.	...	...				60	00
	Do. do. ,, 100.22	...	...			
	Do. do. ....	...	...				30	00
	Do. do. ,, 100.32	...	...			
	Do. do.	...	...				30	00
50	Welimada by D. W. 150 for 23-24 on Rs. 100.82 and Rs. 154.22	...	...	125			150	00
	Pelmadulla by D/W 7½% interest £8.19.0	...	...	91				
Mer. 330	5 Thanketiya Dr. of qua. a/c current	...	...	48/a	500	00		
331	6 Private a/c Dr. of qua. European assn	...	...	178/a	20	00		
332	Theydon Bois Dr. of qua. Sanneria	...	...	32/a	51	78		

Exhibits				Rs.	c.	Rs.	c.
No. CX 20 Journal 1923/1927 —continued.	Mer. 333	Theydon Bois Dr. British Cey. Corp.	... .. 32/a	67	50		
	334	Theydon Bois Dr. Carawalio	... .. 32/a	86	34		
	335	Do. Dr. A. R. Ebitta	... .. 32/a	40	00		
	336	Do. Dr. re W. Perera	... .. 32/a	118	04		
	337	Walker & Greig Dr. a/c T/B	... .. 226/a	487	20		
	338	Casava a/c D. H. W. for cash	... .. 146/a	649	54		
	339	National Bank Dr.	... .. 194/a	10,000	00		
	340	Forbes & Walker Dr. a/c shares	... .. 104/a	5,388	50		
	341	E. W. Wright Dr. our temporary loan Nillagama 9%	... .. 130/a	15,000	00		10
	342	Brooke Bond Ceylon Dr.	... .. 90/a	1,182	28		
	343	Eastern Bank Dr. Fred fixed deposit	... .. 216/a	30,000	00		
	344	Walker & Greig Dr.	... .. 226/a	702	21		
	345	Thanketiya Dr.	... .. 48/a	1,000	00		
	346	Do.	... .. 48/a	1,000	00		
	347	General expenses a/c Dr. Ceylon Tea Presp.	... .. 206/a	48	72		
	348	Thanketiya Dr. Walker & Greig	... .. 48/a	350	71		
	349	Thanketiya Dr. Hunter & Co.	... .. 48/a	15	45		
	350	Thanketiya Dr. Cave & Co.	... .. 48/a	41	93		
	351	Rock Dr. Standard Oil Co. on	... .. 10/a	145	71		20
	352	Thanketiya Dr. Apothecaries' Hall	... .. 48/1	27	20		
	Folio 339	Thanketiya Dr. Colombo Stores	... .. 48/a	9	44		
		Mercantile Bank by cheque drawn	... .. 201/a	66,929	55		
		Expenses Dr. Comm. on cheque 9/44	... .. 154/a	0	25		
		Mercantile Bank by above	... .. 201/a		0	25	
		HongKong S/B Dr. Payments made into Bank	... .. 196/a	51886	76		
		R. & E. Theydon Bois by sale of 3665 lbs. tea—Inv. 13	... .. 133/a		3,795	51	
		Do. do. do. Inv. 0	... .. 133/a				
		R. & E. Theydon Bois by sale of 1053 lbs. red leaf	... .. 53/a		143	93	
		Pillai by sale of cwts. 30-1-26 copra	... .. 91/a		468	05	30
		Brooke Bond by cheque	... .. 133/a		3,839	79	
		Inv. 14	... .. 137/a				
		R. & E. Theydon Bois by sale of 1763 lbs. tea	... .. 145		1,489	22	
		supper	... .. 145				
		R. & W. Greenwood by sale of 5000 lbs. white	... .. 151/a		1,674	87	
		R. & E. Pillessa by sale of cwts 122.1.11 copra	... .. 91/a		1,931	79	
	Good Year R. Co.	... .. 91/a		7,334	65		
	Brooke Bond by cheque	... .. 91/a		11,688	42		
	Do.	... .. 91/a		2,703	61		
	R. & E. Weweltalawa by sale of 7314 lbs. tea	... .. 129/a		7,358	06	40	
	Brooke Bond by remit	... .. 91/a		1,121	53		
	Do.	... .. 91/a		7,324	44		
	R. & E. Lizzidale by copra sale of cwts. 35-3-0	... .. 224/a		1,012	91		
	Hanwella Estate a/c Dr. Cheque to Proctor Silva	... .. 32/2	2,500	00			
	K. Chelliah Dr. Cheque on loan at 12%	... .. 16/2	85	00			
	Golindas Dr. Call on 17 shares	... .. 16/2	265	00			
	Do. 53 shares	... .. 172/a	315	68			
	H. V. D. Poorten Arlis Silva 40 bus. rice	... .. 172/a	64	50			
	H. V. D. Poorten Dr. 200 empty bags	... .. 172/a	32	25		50	
	Do. Dr. 100 empty bags 38/a	310	50			
	H. V. D. Poorten Dr. 40 rice 22	55				
	Normandy Dr. Sundries Arlis Silva					

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Bookkeeper.

Fol. 340.

C X 20

Exhibits

			Rs.	c.	Rs.	c.	No. CX 20 Journal 1923/1927 —continued.
	1924						
	Sept.	Continued ...	3,700	48			
		8 Private a/c Dr. Cheque G. O. H. ...	178/a	47	80		
		12 Forbes & Walker Dr. a/c shares ...	104/a	19332	00		
		Good Year ...	136/a				
		13 R. & E. Greenwood Dr. Col. charges on 10082 lbs. rubber		54	30		
		16 Pallai Dr. Cheque M. & P. ...	52/a	300	00		
10		18 Muppana Valleys Dr. 31st call on shares ...	68/a	50	00		
		curubilies					
		3.19 Theydon Bois Dr. Ahamed Saiboo ...	32/a	96	30		
		4.18 Eastern Bank Dr. Fixed Deposit Fr. W. ...	216/a	20,000	00		
		19 Forbes & Walker Dr. Cheque a/c shares ...	104/a	1,161	50		
		19 Forbes & Walker Dr. a/c shares ...	104/a	85	00		
		23 Forbes & Walker Dr. a/c shares ...		13,952	50		
		24 Normandy Dr. Indian Tamil Labour Fund ...	38/a	38	00		
		24 Private a/c Dr. Hillwood a/c Mrs. Howitz ...	178/a	63	00		
		29 A De La Manscay Dr. ...	112/a	955	84		
20		29 R. & E. Theydon Bois refund a/c damaged 938 lbs. tea					
		Bartleet ...	132/a	334	86		
		D. T. Wijesinghe Dr. Insurance premium ...	186/a	54	57		
		P. C. Carolis Dr. Premiums ...	204/a	23	15		
		29 North Western Dr. Manager fees on Rs. 130.82 ...		27	50		
		30 Greenwood Group Dr. Proctor J. A. W. de Silva ...		10	50		
		30 Private a/c A. J. Daniel ...	178/a	55	00		
		HongKong & S. B. by cheques drawn ...	179/a			60,342	30
		Brooke Bond Dr. nett proceeds sale of 1655 lbs. rubber Inv. P2 ...	90/a	1,182	67		
		Rubber Dr. 3,720 lbs. rubber R2 Inv. P2 ...		2,657	10		
30		R. & E. Pilessa 24.25 by sale 1,655 lbs. rubber ...				1,182	67
		R. & E. Rock Hill by sale 3,726 lbs. rubber ...	141/a			2,657	10
		Brooke Bond proceeds sale of 3,684 lbs. rubber Omv. R5 ...	90/a	2,703	61		
		R. & E. Rock Hill by above ...	141/a			2,703	61

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Folio 347.

			Rs.	c.	Rs.	c.
	1924					
	Sept.	R. & E. Weweltalawa Dr. Expenditure August ...	128/a	6,533	11	
		Do. do. September ...	128/a	8,623	94	
40		Weweltalawa by expenditure transfers ...	27/a			15,157
		R. & E. Weweltalawa Dr. Bad debt Ratnayake transfer...	128/a	657	47	
		Weweltalawa by above ...	27/a			657
		Thanketiya Dr. R/freight and cooly hire on wire shoot				
		sent from W/T ...	48/a	7	08	
		Weweltalawa by above ...				7
		Weweltalawa Dr. local sale of 41 lbs. tea August ...	26/a	5	00	
		Do. Dr. 279 lbs. red leaf September ...	26/a	72	54	
		Do. Dr. 500 lbs. sweepings ...	26/a	62	50	
50		Do. Dr. local sale of 6 lbs. tea ...	26/a	6	20	
		Do. Dr. local sale cwt. 1-1-0 bad clippings ...	26/a	10	00	
		R. & E. Weweltalawa by above ...	129/a			156
		Greenwood Group Dr. R/ft. on Hessian sent from W/T...	2/a	0	79	
		Weweltalawa by above ...	27/a			0

Exhibits
No. C X 20
Journal
1923/1927
—continued.

			Rs. c.	Rs. c.
Wewetalawa Dr. amount less charges on W/Greig's June bill	...	26/a	20 23	
Private a/c by agency comm. on W/T June bill	...	179/a		20 23
Greenwood Group Dr. R/ft. on gunny bags	...	2/a	0 62	
Do. do.	...	2/a	0 80	
Do. on 7 parcels	...	2/a	2 54	
Private a/c Dr. R/fare on cattle food	...	178/a	3 40	
Rock Hill Dr. R/fare on 3 parcels	...	10/a	4 50	
Normandy Dr. C/hire on 2 barrels tar	...	38/a	10 00	10
Rice a/c Dr. C/hire on 3 carts rice	...	208/a	19 50	

	Continued		41 46	

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Sgd.
Bookkeeper.

Folio 358.

C X 20.

			Rs. c.	Rs. c.
1924				
Oct.	Continued	...	8,751 13	
N. B. I.				
666	25	Wewetalawa Dr. cheque	26/a	2,000 00
667	25	Theydon Bois Dr. cheque	34/a	2,000 00
668	28	P. B. Nugawela Dr. cheque W. H. Nugawela	50/L	6,000 00
669	31	Theydon Bois Dr.	34/a	1,000 00
		Suspense Dr. cost of cheque book	154/a	6 00
		National Bank by cheques drawn	195/a	19,757 13
Merc.				
854	1	R. B. Nugawela Dr. cheques H. Nugawela	50/L	6,000 00
855	4	Cash a/c Dr. Cash	166/a	4,000 00
856	7	Hotel Suisse Co. Dr. Ch. Braid & Co	240/a	6,104 94
857	8	Gopala Krishna Pillai Dr.	318/a	6,729 09
858	8	Private a/c Dr. Jamal Mohideen butter	180/a	60 00
659		Theydon Bois Dr. Schokman & Co.	34/a	25 45
660	8	Thanketiya Dr.	48/a	1,500 00
661	8	Forbes & Walker Dr. a/c shares	104/a	24,764 50
662	25	Greenwood Group Dr. Amunition H. G. W. Sons	4/a	10 27
		Greenwood Group Dr. 1 scale for Grapan	4/a	18 25
		Do. Dr. 1 gross bolts and nuts	4/a	5 50
		Private a/c Dr. sandpaper and screws	180/a	3 40
		Do. Dr. 1 spanner for car	180/a	5 00
		B. V. d Poorten Dr. Walker's bill	170/a	22 10
27		Suspense Dr. K. Balasingham	154/a	3,500 00
28		Theydon Bois Dr. Indian T. L. Ferndear Co.	34/a	162 00
28		R. & E. Rock Hill Dr. R/freight, c/hire on rubber goods shipped to London	140/a	32 69
28		R. & E. Rock Hill Dr. Insur. on 33 bags cocoa	140/a	13 44
		R. & E. Greenwood Dr. Insur. on 50 bags cocoa	134/a	20 35
		R. & E. Pilessa Dr. Insur. on 20 bags cocoa...	144/a	8 17
29		Thanketiya Dr.	48/a	1,500 00
30		Genteng Dr. 1,000 Guilders	54/a	1,149 00
31		R. & E. Greenwood Dr. Insur. 100 bags cocoa	136/a	20 95
		Mercantile Bank by cheque drawn	201/a	55,655 10

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Bookkeeper.

Folio 377.

C X 20.

Exhibits

1924		Continued ...		Rs.	c.	Rs.	c.	No. C X 20 Journal 1923/1927 —continued.
Nov.				43,442	47			
725	27	Private a/c Dr. cheque Billimoria butter	...	182/a	48	65		
726	27	Thanketiya Dr. Hunter & Co.	...	48/a	17	84		
727		Thanketiya Dr. Colombo Stores	...	48/a	51	66		
728		Greenwood Group Dr. Indian T. L. Grnd. 3rd Qr.	...	6/a	61	00		
729		Thanketiya Dr. Cold. Ogw. Co.	...	48/a	32	48		
730		Private a/c Dr. Miller & Co.	...	182/a	176	53		
10	731	28 Hanwella lands Dr. E. A. V. de Silva copies of proceeds	...	224/a	16	00		
		General expenses Dr. cost of cheque book	...	206/a	6	00		
		HongKong & S/B by cheques drawn	...	197/a	43,852	63		
		HongKong & S/B Dr. cheque 639 14-4-24 cancelled	...	196/a	11	50		
		HongKong & S/B Dr. cheque 700 7-10-24 cancelled	...	196/a	138	50		
		Theydon Bois Purch. a/c by ch. cancelled	...	157/a		11	50	
		Private a/c by ch. Miller & Co.	...	183/a		138	50	
		Mercantile Bank Dr. payments made into Bank	...	200/a	5,187	81		
	3	Wapola by D/W 10% 1st intr. on 20 sh.	...	119/a		20	00	
	3	North Western by D/W 5% 1st int. 1924 on 870 sh.	...	75/s		435	00	
20		Brooke Bond <i>re</i> remit	...	91/a		1,590	02	
	10	Udabage by D/W 5% int. 1924 on 167 sh.	...	121/s		167	00	
		Kanapediwatta by D/W 8% 2nd int. 1924 on 400 sh.	...	45/s		320	00	
		Tonacombe by D/W 10% 2nd int. 1924 on 445 sh.	...	113/s		445	00	
		Brooke Bond & Co. by remit	...	91/a		220	29	
	22	Langat River by D/W	...	58/s		50	00	
		Do. do.	...	58/s		112	50	
		E. G. Adamally & Co. by remit	...	83/s		328	00	
	25	Jos. V. D. Poorten by remit a/c loan	...	59/L		1,500	00	
	4	Private a/c Dr. Cheque Sellamuthu a/c cloths	...	182/a	28	00		
30		Do. Dr. Cheque donation	...	182/a	10	00		
		Martin Singho Dr.	...	212/a	200	00		
		Continued ...			238	00		

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Sgd.

Folio 388.

November, 1924

				Rs.	c.	Rs.	c.
Nov.	30	Greenwood Group Dr. 240 bushels rice	...	8/a	1,695	31	
		Rice a/c by above	...	209/a		1,695	31
		Battagolla Dr. 21 bushels rice	...	22/a	165	90	
40		Rockhill Dr. 61 bushels rice	...	14/a	481	90	
		H. V. D. Poorten Dr. 1 bushel rice	...	176/a	7	90	
		Private a/c Dr. 2 bushel bung	...	182/a	15	80	
		Pilessa Dr. 40 do.	...	16/a	316	00	
		Lizzidale Dr. 2½ do.	...	42/a	19	75	
		Martin Singho Dr. 1 do.	...	212/a	7	90	
		Greenwood Group by 128½ bushels rice	...	7/a		1,015	15
		Thanketiya Dr. Walker & Greig Sept. bill	...	48/a	584	24	
		Theydon Bois by above wrongly debited	...	25/a		584	24
		Theydon Bois Dr. Amt. less charged Brown's bill	...	34/a	0	40	
50		Private a/c by discount on above bill	...			0	40
		R. & E. Theydon Bois Dr. Exp. No.	...	132/a	3,775	83	
		Theydon Bois by above	...	55/a		3,775	83

Exhibits
No. C X 20
Journal
1923/1927
—continued.

			Rs.	c.	Rs.	c.
Theydon Bois Dr. sale of 41 lbs. tea	...	...	34/a	44	83	
Theydon Bois amt. over credited Carvalho	...	...		10	00	
Theydon Bois Dr. amt. credit not post to Brown	...	...		2	09	
R. V. E. Theydon Bois by above	...	...	133/a			56 92
Stenshall Estate Dr. cost of manufacturing 3829 lbs. tea...	...	...	70/a	536	06	
Theydon Bois by above	...	...	35/a			536 06
R. V. E. Wewetalawa Dr. expenditure Nov.	128/a	9,158	86	
Wewetalawa by expenditure transfs.	29/a			9,158 86

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Bookkeeper.

Folio 393.

C X 20.

Journal for December, 1924

				Rs.	c.	Rs.	c.
1924							
Dec.	National Bank Dr. payments made into Bank	...	194/a	28,544	96		
	1 W. Madawala by interest	...	29/a			33	33
	Suisse Hotel Co. by cheque	...	241/a			24,961	14
	6 P. B. Nugawela by cheque N. Nugawela	...	51/a			3,000	00
	12 R. N. E. Greenwood Group by sale of 33½ lbs. papaw	...					20
	Holloway	...	139/a			225	87
	Kudaganga by D/st 5% 1st int. 1924 on 392 sh.	...	33/8			196	00
	29 Interest and dividend by Bank int.	...	135/a			95	29
	31 W. Madawala by interest	...	39/b			33	33
N. B. I.							
	481 1 Genteng Dr. cheque Blyth	...	54/a	50	00		
	482 7 D. E. Weerasooriya current a/c Dr. B/Beddewela	...	244/a	500	00		
	483 8 Rock Hill Dr. current a/c J. V. D. P.	...	248/a	500	00		
	484 Private a/c Dr. A. Mrs. Saram	...	184/a	80	00		
	485 Greenwood Group Dr. Gun licenses G. A., Kandy	...		47	50		80
	486 Greenwood Group Dr. Current a/c G. A., N. W. P.	...		64	50		
	487 Wewetalawa Dr. Current R. Oliver	...	28/a	3,000	00		
	488 Theydon Bois Dr. Current a/c Wiggin	...	36/a	500	00		
	489 Thanketiya Dr. Current a/c Director of Agriculture	...	48/a	20	00		
	490 Cash a/c Dr. Current a/c	...	166/a	500	00		
	491 Theydon Bois Dr. current a/c J. C. Wiggins	...	36/a	1,500	00		
	492 D. E. Weerasooriya Current a/c Dr. B. Beddewela	...	244/a	500	00		
	493 Wewetalawa Dr. Current a/c	...	28/a	2,500	00		
	494 Cash a/c Dr. Current a/c J. V. D. P.	...	144/a	4,000	00		
	National Bank by cheques drawn	...	195/a			13,762	00 40
	HongKong & S. B. Dr. payments made into Bank	...	196/a	81,635	86		
Dec.	3 T. A. Devanayagam by cheque	...	25/a			60,000	00
	8 R. V. E. Lizzidale by sale of cwts. 53-2-9 copra	...	125/a			799	02
	D. E. Weerasooriya by sale of cwts 80-2-15	...	245/a			1,160	75
	E. & E. Wewetalawa by sale 4,860 lbs. tea Inv. 16	...				5,619	67
	R. & E. Lizzidale by sale of cwts. 68-0-20 copra Inv. 17...	...				981	98
	R. & E. Wewetalawa by sale of 4,095 lbs. tea	...	131/a			4,460	59
	Continued ...					73,022	01

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Sgd. 50

Bookkeeper,

Folio 412.

C X 20.

Exhibits

		Continued		Rs.	c.	Rs.	c.	No. C X 20 Journal 1923/1927 —continued.
1925.				16,618	76			
993	9	Weweltalawa Dr. Cheques C. C. C. 8 tons manure	...	28/a	1,175	60		
993		Theydon Bois Dr. C. C. C.	...	36/a	832	78		
994		Walker & Greig Dr.	...	226/a	1,646	10		
995	10	Cash a/c Dr. Notary Weude	...	168/a	20	00		
996		Private a/c Dr. Principal, Hillwood	...	276/a	44	25		
10	997	Private a/c Dr. iron clad mantles	...	276/a	5	40		
		Rockhill Dr. 1 part Harris Disc. Harrow Brown	...	250/a	5	00		
		Rockhill Dr. do.	...	250/a	4	50		
		Rockhill Dr. Rail freight do.	...	250/a	0	90		
998		Private a/c Dr. Colombo Hotels	...	276/a	104	85		
999	11	Plumbago pit Syndicate Dr. K. Chelliah	...	132/a	1,000	00		
7000		Private a/c Dr. John Sinno Franisino	...	276/a	83	36		
		Lizzidale Dr. do. cash	...	266/a	25	00		
		H. V. D. Poorten Dr. John Sinno Franisino	...	176/a	59	24		
001	18	P. B. Nugawela Dr. H. Nugawela	...	52/a	5,000	00		
20	003	20 Lands and buildings prvt. a/c Colombo Dr. D. J. Colo.						
		Pur. property	...	268/a	27,500	00		
002	19	Thanketiya Dr. Horsfall	...	50/a	1,500	00		
004		Plumbago Pit Syndicate Dr. K. Chelliah	...	132/a	2,000	00		
005	23	Cash a/c Dr. D. T. W. against cash	...	168/a	296	69		
006		Thanketiya Dr. A. Fernando cost Alwis case	...	160/a	32	50		
007	24	Greenwood Group Dr. H. Daniel 75 chests	...	256/a	78	75		
008		Private a/c Dr. M. Ismail	...	276/a	15	53		
009		Brooke Bond Dr.	...	92/a	3,863	10		
010		Private a/c Dr. Piano	...	276/a	550	00		
30	011	24 D. H. Wijesingha Dr. a/c H. G. Prov.	...	108/a	500	00		
	012	28 Plumbago Pit Syndicate Dr. K. Chelliah	...	132/a	1,000	00		
		Thanketiya Dr. do.	...	50/a	500	00		
013	29	Private a/c Dr. Fines	...	276/a	300	00		
		HongKong and S/B by cheques drawn	...	197/a	64,762	31		

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Bookkeeper.

Folio 486

C X 20.

1925				Rs.	c.	Rs.	c.
40	May 31	R. & E. Weweltalawa Dr. Ex. May	...	308/a	7,788	03	
		Weweltalawa by above	...	343/a			7,788 03
		D. H. Wijesinghe Dr. 50 lbs. tea	...	110/L	42	00	
		Private a/c Dr. 60 lbs. tea	...	256/a	30	00	
		B. V. D. Poorten Dr. 6 lbs. tea	...	222/a	5	04	
		Thanketiya Dr. 31 lbs. tea	...	326/a	2	56	
		Private a/c Dr. R/ft. on 1 case tea	...	356/a	0	53	
		Weweltalawa by above	...	343/a			80 13
		Weweltalawa Dr. sale of 119½ lbs. tea	...	342/a	79	60	
		R. & E. Weweltalawa by above	...	309/a			79 60
50		Weweltalawa Dr. 5 forks from Thanketiya	...	342/a	33	30	
		Theydon Bois Dr. 5 do.	...	298/a	33	30	
		Thanketiya by 10 do.	...	327/a			66 60

Exhibits
No. C X 20
Journal
1923/1927
—continued.

			Rs.	c.	Rs.	c.
R. & E. Pilessa	Dr. value of 6200 coconuts purchased	...	246/a		310	00
Do.	Dr. husking	...	246/a		6	20
Do.	Dr. Transport to cart road	...	246/a		3	0
H. V. D. Poorten	by above purchased nuts transferred	...	361/a			319 20
R. & E. Theydon Bois	Dr. Exp. May	...	310/a	7,456	06	
Theydon Bois	by above	...	299/a			7,456 06
Greenwood Group	Dr. 150 E/bags	...	354/a	47	00	
Theydon Bois	by above	...	299/a			47 00
Theydon Bois	Dr. sale of 10 lbs. tea	...	298/a	8	80	10
R. & E. Theydon Bois	by above	...	311/a			8 80

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Bookkeeper.

Folio 503.

C X 20.

			Rs.	c.	Rs.	c.
1925						
June 20	Normandy Estate	Dr. 40 bushels rice at Rs. 6.20	6-6-25	245	248	00
	Do.	Dr. Rail freight	...	245	14	62
	Theydon Bois Estate	Dr. 250 bus. rice at Rs. 6.25,	9-6-25	295	1,562	50
	Theydon Bois Estate	Dr. Rail freight	...	295	131	81
	Weweltalawa	Dr. 250 bus. rice at Rs. 6.25,	11-6-25	306	1,562	50
	Do.	Dr. Rail freight	...	306	149	10
	Rice a/c	Dr. 105 bus. rice at Rs. 6.25,	19-6-25	274	656	25
	Do.	Dr. Rail freight	...	274	36	99
	Do.	Dr. 110 bus. rice at Rs. 6.25,	22-6-25	274	687	50
	Do.	Dr. Rail freight	...	274	38	59
	Do.	Dr. 105 bus. rice at Rs. 6.25	26-6-25	274	656	25
	Do.	Dr. Rail freight	...	274	36	68
	Gopala K. Pillai	by 860 bus. rice	...	266		5,780 79
	Thanketiya	Dr. 1 chain block and tackle	...	300	112	50
	Do.	Dr. R/f., c/hire and packing	...	300	4	65
	Do.	Dr. 2 watering cans	...	300	11	43
	Walker & Greig	by above	...	196		128 58
	Walker & Greig	Dr. Road tracer retd.	...	196	35	00
	Thanketiya	by above	...	300		35 00
	Weweltalawa	Dr. Walker & Greig Bills	...	306	580	54
	Theydon Bois	Dr. do.	...	295	402	99
	Walker & Greig	by above	...	196		983 53
	Greenwood Group	Dr. 12 coils fuse	...	219	10	88
	Do.	Dr. 2 barrels tar	...	219	86	20
	Do.	Dr. 1 x 28 lb. Keg Bitu. Pnt.	...	219	17	81
	Do.	Dr. 2 x 56 Oxide. paint	...	219	49	43
	Do.	Dr. 1 x 28 blasting powder	...	219	25	68
	Do.	Dr. 1 brass sheet	...	219	3	00
	Continued	...			193	00

I certify that the above is a true copy of folio 503 of the Journal marked C X 20.

Sgd.
Bookkeeper.

Folio 524.

C X 20.

Exhibits

No. C X 20
Journal
1923/1927
-continued.

1925		Mortgage A/c.		Rs.	c.	Rs.	c.
July 31	K. V. Markandan Dr. interest on Rs. 217,800 at 10% from 31-3-25 to 30-6-25	...	...	95	5,445	00	
	Int. on Rs. 20,000 at 10% from 1-4-25 to 20-6-25	...	...	95	500	00	
	Int. on Rs. 18,723.60 at 10% from 13-4-25 to 30-6-25 78 days	...	...	95	400	10	
	Int. on Rs. 2,000 at 10% from 1-5-25 to 30-6-25	...	...	95	33	33	
10	Int. on Rs. 321.37 at 10% from 7-5-25 to 30-6-25 for 54 days	...	...	95	4	75	
	Int. on Rs. 58,615.64 at 10% from 16-5-25 to 30-6-25 for 45 days	...	...	95	722	65	
	Int. on Rs. 35,000 at 10% from 28-5-25 to 30-6-25 33 days	...	...	95	316	44	
	Interest and dividends by above	...	...	311			7,422 27
	K. V. Markandan Timber a/c Dr. cash from Horsfall as per his a/c	...	...	169	732	65	
	Thanketiya Current a/c by above	...	...	300			732 65
20	K. V. Markandan Timber a/c Dr. Feby. cash to cattle- keeper	...	...	169	30	40	
	K. V. Markandan Timber a/c adv. Feby. cash	...	...		13	00	
	Feby. 4,330 bundles straw	...	...		66	42	
	Feby. shoeing bulls	...	...		6	00	
	Feby. advance for straw	...	...		50	00	
	March Poenac for bulls	...	...		13	00	
	Transport straw	...	...		1	12	
	Cash paid to Batticaloa tree marker		13	00	
	From Thambiya		118	75	
	Continued ...				311	69	

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Sgd.
Bookkeeper.

Fol. 525.

C X 20.

1925		Journal for July, 1925.		Rs.	c.	Rs.	c.
July 31	Continued		311	69	
	K. V. Markandan Timber a/c Dr. cash to cattle-keeper...	...	...	169	3	00	
	Cost of taking census of trees	...	...		4	50	
	Value of 2 carts	...	...		200	00	
	Thanketiya a/c current by above	...	...	300			519 19
40	T. A. Devanayagam Pullé Dr. int. on Rs. 4,000 at 10% from 1-4-25 to 1-7-25	...	...		100	00	
	Interest and dividends by above	...	...	311			100 00
	B. V. D. Poorten Dr. provisions for H. G. from D. H. W. July	...	...		
	H. V. D. Poorten Dr. cotton goods delivered to Menuke as per bill No. 80	...	...	260	99	95	
	Do. Dr. provisions and cash February, March and April as per bill	...	...		57	06	
	Private a/c Dr. 4 gals, petrol	...	...	256	7	30	

Exhibits
 No. C X 20
 Journal
 1923/1927
 —continued.

			Rs.	c.	Rs.	c.
Private Dr.	12" voil a/c Mrs. Horwitz	...	0	67		
Do.	Dr. 1½ doz. screws	...	0	18		
Greenwood Group	Dr. 2 bots. castor oil Feby.	... 220	2	80		
Do.	Dr. 1 empty tin Feby.	...	0	40		
Do.	Dr. bus. rice on 12 coolies Kalla Veera	...	2	20		
Private a/c Dr.	40 yds. white cloth and provisions for					
Mrs. A. J. V. D. Poorten	for almsgiving	... 256	34	75		
D. H. Wijesinghe	by above	... 118			205	31

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Sgd.
Bookkeeper.

Folio 590.

C X 20.

1926		November, 1926		Rs.	c.	Rs.	c.
Nov. 30	Rice A/c Dr.	250 bus. rice at Rs. 6.55, 2-11-25	... 274	1,637	50		
	Do.	Dr. R/freight	... 274	88	83		
	H. V. D. Poorten	Dr. 40 bus. rice	... 261	278	00		
	Weweltalawa	Dr. 250 bus. rice at Rs. 6.60, 17-11-25	... 307	1,650	00		
	Weweltalawa	Dr. R/freight	...	149	11		
	Theydon Bois	Dr. 250 bus. rice 26-11-25	... 297	1,650	00		20
	Do.	Dr. R/freight	... 297	132	74		
	Rice A/c Dr.	250 bus. rice at Rs. 6.60, 26-11-25	... 274	1,650	00		
	Do.	Dr. R/freight	...	90	10		
	Gopala K. Pillai	by 1040 bus. rice	... 266			7,326	28
	D. E. W. Dangolla	Dr. supplying 15 second-hand R/chests					
		on 2094 lbs. Rub. Inv. 10	... 305	20	94		
	Pallai Estate	Dr. 100 empty bags and R/F	... 253	28	70		
	Private a/c Dr.	G. W. charges on 2 a//s tea seeds ex ss.					
	"Kertosono"	.....	...		
	Weweltalawa	Dr. 200 momi full chests	... 307	247	87		30
	Greenwood Group	Dr. 1 tin castor oil	... 223	24	65		
	Do.	Dr. 250 gunnies	... 223	99	16		
	Do.	Dr. 250 gunnies	... 223	78	85		
	R. & E. Greenwood Group	Dr. Colo. charges on 88 bags					
		coconuts per ss. "Warwick," 27-10-25	... 325	251	02		
	R. & E. Pillessa	Dr. on 50 bags do.	... 198	142	62		
	Brooke Bond	by above charges	... 198			893	81
	Theydon Bois	Dr. W/Greig's Aug. Bill	... 297	246	13		
	Do.	do. Sept. Bill	... 297	50	92		
	Do.	do. Oct. Bill	... 297	9	98		
	Walker & Greig	by above	... 196			307	03
	Walker & Greig	Dr. 1 chain block ret.	... 196	112	50		
	Thanketiya	by above	... 300			112	50

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Sgd.
Bookkeeper.

Folio 694.

C X 20.

Exhibits

1926		Journal for June, 1926.		Rs.	c.	Rs.	c.	No. C X 20 Journal 1923/1927 —continued.
June	1	K. V. Marcandan Trn. Timber a/c Dr. cash from Tam- baiya, June, 1926	...	169	200	00		
		Borrowed labour from Estates	...		73	65		
		Do. do. August	...		18	30		
		Do. do. September	...		32	25		
		Thanketiya Estate by above	...	340			324	20
		HongKong & S/B Dr. payments made into Bank	...	307	75,982	72		
10		Volkart Bros. by remit	...	157			282	93
	4	Do. by remit	...	157			3,507	76
	5	Do. ...	...	157			1,964	04
	8	Do. ...	...	157			519	25
		Clington by remit. deb. int. and prem. on 17 Drbm.	...				1,757	75
		Forbes & Walker by remit.	...	182			6,423	23
		P. B. Nugawela by cheques U. Nugawela	...	140			5,000	00
	9	Brooke Bond by cheques	...	332			10,778	75
	15	Volkart Bros. by cheques	...	157			2,319	79
		Volkart Bros. by cheques	...	157			477	32
20	23	Brooke Bond by cheques	...	332			21,509	38
	30	Do. ...	...	332			20,904	65
		Volkart Bros. by cheques	...	157			537	87
HK 775	1	Dangolla Dr. cheques E. P. Ratnayake	...	315	150	00		
776	2	C. Thambiya Dr. cheques a/c Thanketita rights	...	69	5,000	00		
777	10	K. Chelliya Dr. cheques P. N. ...	...	128	1,000	00		
778	10	Suspense Dr. S. K. V. Mohamradu	...	310	226	00		
779	13	Ariston Garage Dr. S. K. V. Mohamradu	...	154	10,000	00		
780	14	Dangolla Dr. E. P. Ratnayake	...	315	450	00		
781	20	Suspense, Dr. cost transfer	...	200	37	50		
30	782	20 Private a/c Dr. cheque, Mother Superior Convent	...	336	59	40		
	783	22 Private, Dr. Horsford	...	337	48	50		
	784	24 Dangolla Dr. cheques E. P. Ratnayake	...	315	250	00		
		Continued	...		17,221	40		

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Sgd.

Bookkeeper.

Folio 702.

C X 20.

1926				Rs.	c.	Rs.	c.
June	30	K. U. Marcandan Dr. int. on Rs. 582,541.83 at 10% from 31-3-26 to 30-6-26	...	136	14,563	52	
40		Int. on Rs. 2,811.95 at 10% from 1-4-26 to 30-6-26	...	136	70	30	
		Int. on Rs. 2,500 at 10% from 20-4-26 to 30-6-26—2 months 10 days	...	136	48	64	
		Int. on Rs. 14,023.94 at 10% from 20-5-26 to 30-6-26 41 days	...	136	157	54	
		Interest and dividend by above	...	313			14,840 00
		Interest and dividends Dr. Interest refund K. V. Mar- candan	...	315	230	55	
		K. V. Marcandan by interest on Rs. 4,591.38 at 10% from 15-4-26 to 30-6-26—2½ months	...				95 65
50		By int. on Rs. 3,995.71 at 10% from 6-5-26 to 30-6-26— 35 days	...				60 20
		By int. on Rs. 2,922.12 at 10% from 14-5-26 to 30-6-26— 47 days	...				37 63

Exhibits
No. C X 20
Journal
1923/1927
—continued

		Rs.	c.	Rs.	c.
By int. on Rs. 3,507.76 at 10% from 2-6-26 to 30-6-26—					
28 days	...				26 90
By int. on Rs. 2,319.79 at 10% from 14-6-26 to 30-6-26—					
16 days	...				10 17
K. V. M. Marcandan Teu. Timber a/c Dr. $\frac{1}{2}$ share salary of conductor from March to end of November, 1925, at Rs. 125	...	169	562 50		
Thanketiya by above	...	340		562 50	
K. V. Marcandan Teu. Timber a/c Dr. int. on Rs. 2,500 at 10% from 1-5-25 to 30-6-26	...	169	291 66		10
Int. on Rs. 2,500 at 10% from 6-7-25 to 30-6-26	...		245 89		
Continued	...		537 55		

I certify that the above is a true copy of folio 702 of the Journal marked C X 20.

Sgd.

Bookkeeper.

Folio 806.

C X 20.

			Rs.	c.	Rs.	c.
Rockhill Estate cart hire on 15 bush. lime	...	348	120 23			
Do. do. on 48 bags rice	...	348	7 00		20	
Pilessa Estate cart hire on 64 bags copra	...	396	21 00			
Do. do. on 24 c/s rubber	...	396	10 50			
Do. do. on 27 c/s rubber	...	396	7 00			
Do. do. on 16 bags rice	...	396	7 00			
Do. do. on 1 bundle gunny bags	...	396	3 50			
Do. Rail freight on above	...	396	0 50			
Battagolla Estate c/hire on 7 bags rice	...	356	0 68			
Do. do. on 5,011 lbs. rubber	...	356	3 50			
To Martin cart a/c	...	244	10 50			
By above a/c for October	...				191 41	
Cash a/c receipts	...	Dr. 205	562 50			
R. & E. Greenwood Crp. rubber rolling a/c Harankahawa	...	321			20 00	
H. V. D. Poorten a/c cash	...	289			542 50	
Greenwood Group	...	Dr. 417	3,784 19			
Paid cash a/c G. W.	...	Rs. 1,740.15				
Do. H. G.	...	„ 1,804.34				
Do. Duresa	...	„ 189.70				
Rockhill Estate paid cash	...	348	1,500 00			
Pilessa Estate paid cash	...	396	988 55		40	
Battagolla Estate paid cash	...	356	453 35			
Lizziedale Estate paid cash	...	343	610 25			
General account paid cash	...	184	44 10			
H. V. D. Poorten	...	289	480 00			
Normandy Estate paid cash	...	346	545 00			
Normandy Estate paid cash	...	355	175 00			
Thanketiya Estate paid cash	...	340	202 50			
Martin cart a/c paid cash	...	244	125 00			
P. C. Carolis paid cash	...	208	30 00			
Carried over			8,837 94		50	

I certify that the above is a true copy of the folio 806 of the Journal marked C X 20.

Sgd.

Bookkeeper.

No. X 7. Ledger

Folio 169.

X 7

Folio 169.

K. V. Markandan, Esq.—Thanketiya Timber Account

1925		Rs.	c.	Rs.	c.	1925	Rs.	c.	Rs.	c.	Exhibits
July 1	To Cheque HK 819 dated 1-5-15 transfd. from Loan a/c ...	516		2500	00	By Balance carried down			8751	84	No. X 7. Ledger 1925/27
6	To Cheque HK 499 ...	515	2500	00							
21	To Cheque HK 518 ...	516	2500	00							
				5000	00						
	To Cash from Horsfall as per his a/c ...	524		732	65						
	To Cash to cattle-keeper, Thanketiya a/c Feby. ...		30	40							
	To Cash to Patchapillai Rs. 10, Rs. 3 a/c Feby. ...		13	00							
	To 4330 bundles straw a/c Feby. ...		66	42							
	To Shoeing bulls ...		6	00							
	To advance for straw ...		50	00							
	To Poonac for bulls March a/c ...		13	00							
	To Transport straw March a/c ...		1	12							
	To Batticaloa tree marker ...		13	00							
	To Cash from Thanketiya a/c May ...		118	75							
	To Cash to cattle-keeper May ...	525	3	00							
	To Cost of taking census of trees ...		4	50							
	To value of 2 carts ...		200	00							
				519	19						
				8751	84				8751	84	
Aug. 1	To Bal. brought down ...		8751	84		By Balance carried down			9601	84	
1	To Cheque HK 526 K. Chell- iyah on timber a/c ...	529	850	00							
				9601	84				9601	84	
Sept. 1	To Bal. brought down ...		9601	84							
	To Cash from Thanketiya, June, 1925 ...	694	200	00							
	Borrowed labour from Es- tate June 1925 ...	694	73	65							
	Do. Aug., 1925 ...	694	18	30							
	Do. Sept., 1925 ...	94	32	25							
				324	20						
1926	June 30 To $\frac{1}{2}$ share salary of con- ductor from March, 1925 to end of Nov. 1925 at Rs. 125 ...	702		562	50						
	To int. on Rs. 2500 at 10% from 1-5-25 to 30-6-26 ...	702	291	66							
	To int. on Rs. 2500 at 10% from 6-7-25 to 30-6-26 ...	702	245	89							
	To int. on Rs. 2500 at 10% from 21-7-25 to 30-6-26 ...										
	To int. on Rs. 1251.84 at 10% from 31-7-25 to 30-6-26 ...	703	235	61							
	To int. on Rs. 1251.84 at 10% from 31-7-25 to 30-6-26 ...	703	114	68							
1926	June 30 To int. Rs. 850 at 10% from 1-8-25 to 30-6-26 ...	703	77	92		By Balance carried down...			11470	50	
30	To int. Rs. 324.20 at 10% from 31-12-25 to 30-6-26 ...	703	16	20	981	96			11470	50	
				11470	50				11470	50	
July 1	To Bal. brought down ...		11470	50							
	To int. on Rs. 10498.54 at 10% ...	730	174	80		By Balance carried down...			11645	30	
				11645	30				11645	30	
Sept. 1	To Bal. brought down ...		11645	30		Sept. 30, By timber sales a/c			43	35	
30	To Cheque H. & S. 836 ...		1500	00.		By Balance			13145	30	
	To Fol. 398 ...			13145	30				13145	30	

I certify the above is a true copy of the folio 169 of the Ledger X 7.

Sgd.

Folio 196.		X 7		Folio 196.	
1925		Rs.	c.	Rs.	c.
Exhibits	June 1 To Amt. B/F from Ledger				
	D 5 fol. 340 ...	340		6	44
No. X 7.	30 To Cheque Mer. 150 ...	501		1274	39
Ledger	30 To Value of road tracer				
1925/27	retd. ...	503		35	00
—continued.	30 To Discount on G.W. Bills	504	12 14		
	30 To Do. T/B Bills...	504	19 77		
	30 To Do. do. ...	504	24 30	56	21
				1372	04
	July 1 To Bal. B/d ...			6	44
	Sept 5 To Ch. HK 558 ...	543		1112	67
	5 To Agency Comm. on M. T.				
	Bill ...	547	7 43		
	5 To Agency Comm. on G. W.				
	Bill ...	547	20 87		
	5 To Do. T. B. ...	547	4 84		
	5 ...		4 45		
				37	59
	5 To Cost of repairs to radiator			34	62
	refused pay. by J. V. P.				
				1181	32
	Oct. 1 To Bal. B/d ...			31	06
	Nov. 1 To Cheque Mer. 601 ...	588		2307	56
	To Chain block retd. ...	589		112	50
	To 5% Agency Comm. on				
	Bills ...	592		102	80
				2553	92
	Dec. 1 To Bal. B/d ...			31	06
	1926				
	Feb.28 Balance C/d ...			10553	86
				10584	92
	Mar.10 Cheque HK 315 ...	651		2840	24
	10 To Cheque Mer. 680 ...	653		2355	73
	10 To 5% Agency Comm. on				
	Bills ...	659		106	92
	To Balance C/d ...			7720	06
				13022	95
	Apr.30 To Cheque HK 350 ...	669		7744	68
				7744	68
	May 1 To Balance B/d ...			24	62
	20 To Cheque HK 766 ...	683		1843	17
	To Discount on Bills ...	692		73	63
				1941	42
				1941	42

I certify the above is a true copy of the folio 196 of the Ledger X 7.

Sgd.

Thanketiya Account Current.

Folio 300

1925		Rs.	c.	Rs.	c.	Rs.	c.	Rs.	c.	Exhibits	
June	To Amt. B/f from Led. D 5 fol. 326			20728	28	June 30	By Value of road tracer returned	...	503	35 00	No. X 7 Ledger 1925/27 —continued.
							By Balance C/d	...		21421 86	
23	To Ch. Mer. 142 Thambiya	501	200 00								
	To Ch. Mer. 143 Thambiya	501	200 00								
	To Ch. Mer. 144 Thambiya	501	200 00								
					600 00						
	To 1 chain lock & buckle...	503	102 50								
	To Rail freight, cart hire & packing	...	503 4 65								
	To 2 watering cans	...	503 11 48	128	58						
				21456	86					21456 86	
July 1	To Balance B/d	...		21421	86	July	By Amt. paid to D. M. Timber a/c by Horsfall...	524	732 65		
							By Amt. paid to D. M. by Thambiya	...	525	519 19	
							By Balance carried down...			1251 84	
				21421	86					20170 02	
										21421 86	
Aug. 1	To Balance B/d	...		20170	02		By Balance C/d	...		21420 32	
10	To Ch. Mer. 155 A. Thambiya	530	200 00								
	To Do. 156 do.	...	530 200 00								
	To Do. 157 do.	...	530 200 00								
					600 00						
	To Do. 162 do.	...	530 200 00								
	To Do. 163 do.	...	530 200 00								
	To Do. 164 do.	...	530 200 00								
					600 00						
31	To C/hire to rubber seeds to K'gala	...	534 7 00								
	To Cash on R8 Rub. seeds Rs. 25 & appln. for land Rs. 18.80	...	535 43 30								
				21420	32					21420 32	
Sept. 1	To Balance B/d	...		21420	32		By Balance C/d	...		21720 32	
10	To Ch. Mer. 173 A. Thambiya	545	100 00								
	To Do. 174 do.	...	545 100 00								
	To Do. 175 do.	...	545 100 00								
					300 00						
				21720	32					21720 32	
Oct. 1	To Balance B/d	...		21720	32		By Balance C/d	...		22380 32	
8	Ch. Mer. 173 A. Thambiya	545	200 00								
	5th Mer. 181 A. Thambiya	566	200 00								
	Do. 182 do.	...	566 200 00								
					400 00						
31	To Cash Tambaiya	...		10	00						
				22380	32					22380 32	
Nov. 1	To Balance B/d	...		22380	32		By 1 chain block retd	...	590	112 50	
22	To Ch. Mer. 608 D. R. W.	...	588 200 00				By Balance C/d	...		22827 82	
	Do. 808 do.	...	588 200 00								
	Do. 610 do.	...	588 200 00								
					600 00						
30	To Cash D. R. W. from P.L.	594		10	00						
				22940	32						
Dec. 1	To Balance brought down			22827	82					22940 32	

I certify that the above is a true copy of the folio 300
of the Ledger X 7.

Sgd.
Bookkeeper.

Thanketiya Account Current

X 7.

Folio 340

1926		Rs.	c.	Rs.	c.	1926		Rs.	c.	Rs.	c.
	Brought forward from ...	301		25681	29	June 1	By Cash paid K. V. M.'s Timber a/c June 1925 ...	624	200	00	
Exhibits											
No. X 7.	June 27 To Ch. HK 786 Timber Co. 2 beds				39	00					
Ledger	30 To Ch. HK 788 D. R. 24						By lent labour do. ...		73	65	
1925/27	Balance pay ...	301		100	80		By Do. Aug. ...		18	30	
—continued.	To Cash per Galapathi ...	705		200	00		By Do. Sept. ...		32	25	
											324 20
							30 By ½ share salary from March to end of Nov. 1925 at Rs. 125 A/c Thanketiya Timber account ...	702		562	50
							By Balance ...			25134	39
											26021 09
											26021 09
July 1	To Balance B/d ...			25134	39	July 1	By Ch. HK 341 19-4-26 Cancelled ...	710		200	00
12	To HK 800 ...	711		200	00		By Balance C/d ...			25552	66
31	To Cash ...	723		418	27						25752 66
											25752 66
Aug. 1	To Balance B/d ...			25552	66						
	To Value of 12 cases rubber seeds at Rs. 20 ...	729	240	00							
	To Value of 10,000 rubber stumps at Rs. 25 ...	729	250	00			By Balance C/d ...			40275	09
	To Visiting fees on 7 visits at Rs. 300 ...	729	2100	00							
	To Direction fees at Rs. 300 a month for 28 months...		8400	00							
	To Value of wire shoot sent from Wewetalawa ...		100	00							
					11090	00					
	To Int. on funds supplied on working exp. from 30-4-24 to 31-12-24 at 9% ...	730	351	89							
	To Do. from 31-12-24 to 31-12-25 ...		1794	38							
	To Do. 31-12-25 to 31-8-26 ...		1486	16							
					3632	43					
						40275	09				40275 09
Sept 1	To Balance B/d ...			40275	09						
30	To Ch. a/c boutique Rs. 105.32 c'roce Aug. Rs. 114.63, Sept. Rs. 150 ...	772		374	95		By Balance ...			40650	04
										40650	04
Oct. 1	To Balance ...			40,650	04	Oct. 31	By Balance ...			40895	56
1	To Miller & Co. Bill ...	801		43	02						
	To Cash ...	806		202	50						
											40895 56
Nov. 1	To Balance ...			40895	56	Nov. 30	By Balance ...			41565	86
30	To Ch. E. Gerlits ...	822		350	00						
	To Ch. H. & S. E. Gerlits...	825		300	00						
	To K. Naina & Co. bill for cartridges Sept. ...	831		20	30						
											41,565 86
Dec. 1	To Balance ...			41565	86		By Balance carried down...			41,965	86
24	To Ch. M. B. 871 ...	851		400	00						
											41965 86
1927	To Balance B/d ...			41965	86	1927					42540 86
Jan. 1	To Ch. No. 890 MB. E. Gerlits ...	878		150	00	Jan. 1					
21	To Ch. H. & S. B. Gerlits...	879		425	00						
	Carried over ...			42540	86		Carried over ...			42540	86

I certify that the above is a true copy of folio 340 of Ledger X 7.

Sgd.
Bookkeeper.

Office Copy. **No. S D 152. Permit.**

H. 145/99.

Exhibits
No. S D 152
Permit
5-2-28

Permit to Remove Forest Produce.

Land adjacent to Land at the Disposal of the Crown.
Ratnapura District.

Name of Permit-holder : Mr. E. Gerlits on a/c of Mr. A. J. V. P.

Permit issued to above
of Thanketiya
to remove from Thanketiya in the
following
within one month under the printed conditions
by carts to Kahawatta and thence to Colombo.

Report of

1	Satin	18	6	×	5	4
2	Do.	15	6	×	5	0
3	Do.	15	0	×	5	0
4	Do.	14	6	×	6	9

Dated 5-2-28.

Sgd. A. K. S.,
Forest Officer.

Office Copy. **No. S D 153. Permit.**

H. 145/100.

No. S D 153
Permit
5-2-28

Permit to Remove Forest Produce.

(Land adjacent to land at the disposal of the Crown.)

Extended to 14-6-28.

Itd.....

R. F. O.

Name of Permit-holder : The Suptd. of Thanketiya.

Permit issued to above
of Thanketiya
to remove from Thanketiya, under the printed conditions
by rail to Colombo.

Report of

No. 27	Satinwood	14	6	×	6	0
29	do.	17	0	×	5	2
30	do.	17	6	×	4	6

Dated 5-2-28.

Sgd. A. K. S.,
Forest Officer.

Exhibits
No. A 33
Permit
5-2-28

Office Copy.

No. A 33. Permit.

First Copy.

H. 145/99.

Permit to Remove Forest Produce.

**(Land adjacent to land at the disposal of the Crown.)
Ratnapura District.**

Name of Permit-holder : Mr. E. Gerlits on a/c of Mr. A. J. Vander Poorten.

Permit issued to above
of Thanketiya
to remove from Thanketiya in the
the following
within one month under the printed conditions.
By carts to Kahawatta and thence to Colombo.
Report of

10

1	Satin	18 6 × 5 4
2	do.	15 6 × 5 0
3	do.	15 0 × 5 0
4	do.	14 6 × 6 9

Date : 5-2-1928.

Sgd. A. K. S.,
Forest Officer. 20

No. A 34
Permit
5-2-28

Office Copy.

No. A 34. Permit.

First Copy.

H. 145/100

Permit to Remove Forest Produce.
(Land adjacent to land at the disposal of the Crown.)

Extended to 14-6-28.
Itd. E. C. K.

Name of Permit-holder : The Superintendent of Thanketiya.

Permit issued to above
of Thanketiya
to remove from Thanketiya in the following
within one month under the printed conditions.
By rail to Colombo.

30

No. 27	Satinwood	14 6 × 6 0
No. 29	Do.	17 0 × 5 2
No. 30	Do.	17 0 × 4 6

Dated 5-2-1928.

Sgd. A. K. S.,
Forest Officer.

No. S D 112. Letter.

J. E. DAVID,
Colombo.

30th March, 1928.

Exhibits
No. S D 112
Letter
30-3-28

A. J. VANDER POORTEN, Esq.,
Galagedera.

Dear Mr. Vander Poorten,

I sent you a cheque for Rs. 2,307 on the 19th instant in payment of 6 logs satinwood. I shall be glad if you will return me the account duly receipted for my file at your early convenience.

10

Sgd. J. E. DAVID.

No. S D 67 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the Month of March, 1928.

No. S D 67
Cash and
Check Roll
Statement
March, 1928

		Cash Account		Rs. c.	Rs. c.
	To Cheque from Proprietor	...	...	...	600 00
	1928				
		Estate Expenditure Account			
March	By Sharpening 4 katties 60 cts., medicines purchased other than quinine on medical aid a/c Rs. 4.57	...	...	...	5 17
20	By Galvanized iron ridging for ridge of bungalow roof Rs. 11.22, 110 cadjans used now, 25 cartridges Rs. 3.25, comm. on cashing cheques Rs. 6	...	...	...	20 47
	By Jak lounge chairs including rail fare, cart and cooly hire for estate	...	...	...	10 85
	By Payment to Suwaris' boutique a/c for December, 1927	...	...	...	108 81
	By Payment to Suwaris' boutique a/c for January, 1928	...	...	...	40 84
	By Payment to Suwaris' boutique a/c for February, 1928	...	...	...	87 28
		Salary Account			
30	By E. Gerlits' balance salary for December, 1927	...	...	...	55 00
	By Do. do. January, 1928	...	...	...	57 56
		Check Roll Account			
	By Payment of balance wages of all coolies on check roll for January and February, 1928	...	...	...	77 82
		Salary Account			
	By E. Gerlits' balance salary for February, 1928	...	...	...	66 00
		Estate Expenditure Account			
	By Cart hire on provisions, goods Rs. 9.25, tappal book fee Re. 1, postage 22 cts.	...	...	...	10 47
		Check Roll Account			
40	By Cash advanced to coolies on check roll for March, 1928	...	...	...	31 00
	Balance	...	...	...	28 73
				600 00	600 00

Exhibits	Goods Account	Rs. c.	Rs. c.
No. S D 67 Cash and Check Roll Statement March 1928 —continued.	To Balance B/F	52	31
	To Provisions received from Suwaris during March, 1928 ...	73	19
	To Provisions received from Haramanis during March, 1928 ...	36	14

Estate Expenditure Account

1928			
March	By 1 tin 8 bottles K'oil Rs. 7.20, stationery 66 cts., gunpowder 98 cts., shots 40 cts.		9 24

Check Roll Account

By Provisions supplied to coolies on C. R. during March, 1928...	84 38 10
--	----------

Salary Account

By Provisions to E. Gerlits	15 74
------------------------------------	-------

Profit & Loss Account

Shortage on rice, etc.		2 68
Balance		49 60
		161 61 161 61
March 1 To Balance B/F	77 82	
To Check Roll wages for March, 1928	179 46	
1928		
March	By Payment of balance wages of all coolies on check roll for January and February, 1928	77 82
	By Cash advanced to coolies on C. R. for March, 1928 ...	31 00
	By Provisions supplied to coolies on C. R. for March, 1928 ...	84 38
	Balance	64 08
		257 28 257 28

Sgd. E. GERLITS.

10-4-28,

No. S D 68 Pay List

Pay List of Labourers of Thanketiya Estate during the
Month of March, 1928.

Exhibits
No. S D 68
Pay List
March, 1928

Names	Days	Rate Rs. c.	Amount Rs. c.	Pro- visions Rs. c.	Cash Rs. c.	Total Rs. c.	Balance		Rainfall	
							Pay Rs. c.	Total Rs. c.	Date	Inches
Estate Gang										
Marshall	... 31	32 50	32 50	4 66		4 66	27 84	27 84	3	.68
John Singho	... 31	0 80	24 80	9 00	10 00	19 00	5 80	5 80	15	.12
10 Singho Appu	... 19	0 75	14 25	10 16	2 50	12 66	1 59	1 59	24	.98
Appuhamy	... 26	0 75	19 50	8 33	2 00	10 33	9 17	9 17	28	.15
Cader Meedin	... 19	0 75	14 25	10 37	3 50	13 87	0 38	0 38	29	.02
Podimahatmaya	... 15½	0 75	11 62	7 36	3 00	10 36	1 26	1 26	31	.07
Girigoris Peris Kg.	... 25	25 00	20 00	11 34	2 50	13 84	6 16	6 16		2.02
Hinniappuhamy	... 15½	0 80	14 80	9 64	3 00	12 64	2 16	2 16	Previous	
Babunhamy	... 18½	0 75	13 87	4 94	2 25	9 19	6 68	6 68	Total	6 .6
Siriwardenahamy	... 11	0 75	8 25	5 71	1 00	6 71	1 54	1 54		
Abilinu	... 7½	0 75	5 62	2 87	1 25	4 12	1 50	1 50	Total	8.08
	222		179 46	84 38	31 00	115 38	64 08	64 08		

20
10-4-28.

Sgd. E. GERLITS.

Distribution of Work

	Days	Amount	
		Rs.	c.
Watchers	... 13	10	51
Kangany	... 18	10	51
Tappal	... 19	15	36
Contingencies	... 31	25	06
Nurseries	... 18	14	55
30 Weeding and sickling (Weeding and sickling plantains blocks around bungalow, lines, etc., work not fully completed)	... 81½	65	88
General Import	... 13	10	51
Weeding and supplying pineapple block	... 1	0	81
Lines and sheds	... 1	0	81
Boundaries clearings	... 4	3	23
Roads	... 1	0	81
Katty cutting coconuts block	... 21½	17	38
40 Katty cutting the very thick growth on this block only at certain places. This work has not been actually commenced as yet owing to shortage of labour, coolies who faithfully promised to turn up for work on this field had not put in an appearance. Will take this work in hand as soon as there is available labour).			
Medical aid	... 5	4	04
	222	179	46

Exhibits
No. S D 70
Receipt
28-4-28

No. S D 70. Receipt.

Ratnapura Kachcheri,
28-4-28.

Receipt No. R. 24868

Received from Mr. A. J. Vander Poorten Rs. 18 being fees of Rathkarawa and Mukalana for 1928.

2 Acres ... Rs. 12
1 Acre ... Rs. 6

Rs. 18

Rs. 18.

Sgd. 10

No. S D 69
Cash and
Check Roll
Statement
April, 1928

No. S D 69 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the Month of April, 1928.

Cash Account

1928			Rs. c.	Rs. c.
April 1	To Amount B/F	...	28 73	
	To Cash from satin logs account transferred to Estate a/c	...	100 00	
	To Cheque from Proprietor	...	300 00	

Estate Expenditure Account

By 200 cadjans for estate boutique roof Rs. 8.50, cart hire on same Rs. 3.50	...	...	12 00	20
By 32 ft. lunumidella planks to pack saws etc. to be sent to Greenwood	...	...	2 56	
By ½-lb. tin arrowroot 48 cts., 1 bottle malted milk Rs. 2.50 on medical aid a/c	...	...	2 98	
By Stationery, note books, etc. 81 cts., 1 hand bucket 45 cts. 2 ekel brooms 60 cts.	...	...	1 86	
5 By Payment to Haramanis for goods supplied during March, 1928	...	...	36 14	

Check Roll Account

7 By Payment of balance wages of all coolies on check roll for March, 1928	64 08	30
--	-----	-----	-------	----

Estate Expenditure Account

9 By Cart hire, etc. on cooly suffering with pneumonia sent to Embilipitiya hospital for treatment	...	...	5 00	
15 By Cart hire on provisions Rs. 2.25, 1 oil measure and funnel for boutique use 18 cts.	...	...	2 43	
By 1 cycle tube and cover and postage on same	...	...	13 75	
30 By Payment to Suwaris in full settlement of his accounts for March, 1928	...	...	73 19	
By Comm. on cashing cheque Rs. 3, tappal book fee Re. 1, postages 25 cts.	...	...	4 25	40

Salary Account

	Rs.	c.	Rs.	c.	Exhibits
By E. Gerlits' balance salary for March, 1928	84	26	No. S D 69 Cash and Check Roll Statement April, 1928 ---continued.
Check Roll Account					
By Cash advanced to Check Roll coolies during April	42	89	
Balance	83	34	
			428	73	
			428	73	

4-5-28.

Sgd. E. GERLITS.

Goods Account

10	1928	April	To Amount B/F	...	...	49	60
			To Provisions and goods received from Haramanis during April, 1928	...	...	44	82

Estate Expenditure Account

April	By 1 tin and 8 bottles K'oil for estate use	7	20
-------	---	-----	-----	---	----

Check Roll Account

By Provisions supplied to coolies on Check Roll during April, 1928	35	55
--	----	----

Salary Account

By Provisions supplied to E. Gerlits during the month	...	15	50
---	-----	----	----

20

Profit & Loss Account

By Shortage on rice provisions, etc.	...	...	1	05
Balance	...	...	35	12

 94 42 94 42

Check Roll Account

1928	April	To Balance B/F	...	...	64	08
		To Check Roll wages for April, 1928	...	...	119	80
		By Payment of balance wages of all coolies on Check Roll for March, 1928	...	...	64	08
30		By Cash advanced to C. R. coolies during April, 1928	...	...	42	80
		By Provisions supplied to C. R. coolies in April, 1928	...	...	35	88
		Balance	...	...	41	36

 183 88 183 88

Exhibits

No. S D 149
Letter
6-5-28

No. S D 149. Letter.

Thanketiya Estate,
Godakawela, 6th May, 1928.

A. J. VANDER POORTEN, ESQ.,
Galagedera.

Dear Sir,

I am in receipt of your letter and cheque for Rs. 300 for which I thank you also, for the leave so kindly granted me. I am informed that two logs out of the three have gone to Kahawatta and the carter with the best log is still hanging back, instead of removing it, so that I am unable to leave the estate just yet until I see those three logs railed off to Colombo. On finishing this job I shall avail myself of the leave. I shall also endeavour to bring you a few mandora plants. I learn that one is unable to distinguish young plants but I shall do my best to get you some.

I enclose accounts for April and trust that you will be pleased to find same in order. You will kindly note that I have transferred Rs. 100 to estate account out of the satin logs cash account so as to permit me to pay the coolies' balance wages on C. R. for March on account of the Sinhalese New Year.

Felling and transporting of the satin logs on account Mr. David has not been restarted as yet after the holidays.

Sgd. E. GERLITS.

No. S D 71
Cash and
Check Roll
Statement
June, 1928

No. S D 71 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the
Month of June, 1928.

		Cash Account			Rs. c.	Rs. c.
	To Balance B/F	...	...	...	15	37
	To Cheque from Proprietor	...	...	...	200	00
	To Cash do.	...	...	...	50	00
		Salary Account				30
1928	June	By E. Gerlits' advance	June salary	...	...	10 00
		Estate Expenditure Account				
	By Bus hire on cooly taking mandora plants to Greenwood from Kandy	...	...	...	1	30
	By 50 cartridges, caps, wadding, etc. purchased in Colombo	...	...	...	10	50
		Check Roll Account				
	By E. Gerlits' balance salary for May	...	...	...	82	60

Estate Expenditure Account

	Rs. c.	Rs. c.	Exhibits
By 1 cycle tyre and tube and postage, etc. on same ...		13 75	No. S D 71
By Expenses cart and 'bus hire sending Kangany suffering from pneumonia and fever to Kahawatta hospital for treatment ...		7 35	Cash and Check Roll
By Postages 28 cts., cart hire on provisions Rs. 2.25, tappal book fee		3 50	Statement June, 1928
By Provisions and goods purchased on cash during the month...		34 09	—continued.

Check Roll Account

10	By Cash advances to coolies on C. R. during June, 1928 ...				23 65
	Balance				17 74
					265 37 265 37

Goods Account

To Balance B/F	31 17
To Provisions and goods received from Suwaris during month...	54 69
To Provisions and goods purchased on cash during the month...	34 09

Estate Account

1928					
June	By 1 tin and 8 bottles K'oil... .. .				7 00
20	By Stationery paper 88 cts., envelopes, ink, etc., 1 lb. gunpowder Rs. 2				2 88
	By 1 bottle malted milk Rs. 2.50, 1 lb. sago 22 cts. on medical aid a/c				2 72

Check Roll Account

By Provisions supplied to C. R. coolies during the month ...	65 37
--	-------

Salary Account

By Provisions supplied to E. Gerlits during the month ...	15 75
---	-------

Profit and Loss Account

30	By Shortage of rice, etc.				1 33
	Balance				24 90
					119 95 119 95

Check Roll Account

1928					
June	To Balance B/F				60 91
	To Check Roll wages for June, 1928				153 73
June	By Payment of balance wages of all coolies, etc. on C. R. for May, 1928				60 91
	By Cash advanced to C. R. coolies during June, 1928 ...				23 65
	By Provisions supplied to C. R. coolies for June, 1928 ...				65 37
40	Balance				64 71
					214 64 214 64

8-7-28.

Sgd. E. GERLITS.

Exhibits

No. S D 72
Letter
3-7-28

No. S D 72. Letter.

Thanketiya Estate,
Godakewala, 3rd July, 1928.A. J. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera.

Dear Sir,

I enclose accounts for the month of June, and trust that you will be pleased to find them in order. I hope you have my last letter. The total balances due up to the end of last month including salary check roll and boutique account for May and June amount to Rs. 251.03 to 10 which I shall thank you to add on Rs. 100 as advance on account of July and kindly send me a cheque for Rs. 300 at your earliest convenience. I require some cash always in hand to purchase provisions on cash at times and to pay off coolies as they come and work a week, 10 days or so and then insist on getting away. To get a gang to come and reside permanently on the estate is a hard job to get so, I have got to manage the best with the coolies I get in the way and they must be paid whenever they demand their wages. I expect a gang to come and start work on the coconut block in a few days and for this money is needed.

Mr. David's contractors have ceased work with regard to transport 20 but there are some logs felled and lying in the jungle and I do not know when they intend to start again.

I am sorry I missed seeing Mr. Henry Vander Poorten on my last visit to Greenwood but I sincerely trust that he has quite recovered from the effect of his recent attack of fever.

I would wish you to know Sir, that the money you spend on Thanketiya is not spent carelessly or with an easy and free will of mine. I pay out most grudgingly as I am well aware of the situation but the expenses can't be helped owing to how I am situated with labour and the situation of the estate itself. I can only truthfully say that I am doing my best 30 for you Sir, under the circumstances always bearing in mind your promise and the assurance of brighter prospects and better charge for me in the near future.

Elephants are again on the increase owing to the drought. We are having very strong blowing but no rain. It has been raining towards Balangoda as the river is in flood.

I would wish to bring to your notice that the wires on which the trolley is run has become a bit slack. I do not wish to meddle with it as a bolt or two may probably snap and there may be trouble. A firm of engineers or an experienced mechanic who understands this sort of 40 work could attend to it and come prepared for any such emergency.

I shall be much thankful to receive a few lbs. of the tea. I make mention of this as you have asked me to write to you for any such thing I require and it is a long time since I had any. Thanking you.

Sgd. E. GERLITS.

No. S D 73. Cash and Check Roll Statement.

Exhibits

Thanketiya Estate—Statement of Cash, Goods and Check Roll Account for the Month of July, 1928.

No. S D 73
Cash and
Check Roll
Statement
July, 1928

		Cash Account				Rs. c.	Rs. c.
1928	July	To Balance B/F	...	...	...	17 72	
		To Cheque from Proprietor	...	...	...	200 00	
1928		Estate Expenditure Account					
10	July	By Cost of oiling, cleaning and repairing timepiece...	...	...	...	1 50	
		By Bus hire to K'watta to see Kangany who was ill in hospital	...	...	...	0 90	
		By Medical aid a/c biscuits, sago, sugar, etc.	...	...	...	0 68	
		By 1 doz. wire spokes Rs. 1.20, patches valve tube for cycle 65 cts.	...	...	...	1 85	
		By Repairing and sharpening 3 katties	...	...	...	0 45	
		By Payment for Suwaris' boutique a/c for June, 1928	...	...	...	54 69	
		By Part payment to Haramanis' boutique-keeper a/c for May, 1928	...	...	...	35 00	
		Check Roll Account					
		By Payment of balance wages of all coolies on C. R. for June, 1928	...	...	...	64 71	
20		Estate Expenditure Account					
		By Comm. on cheque Rs. 1.46, cart hire on provisions Rs. 2, tappal book fee Re. 1, postage 25 cts.	...	...	...	4 71	
		By Advance given on katty cutting and clearing coconut block on contract	...	...	...	15 00	
		Check Roll Account					
		By Cash advance to coolies on check roll for the month of July, 1928	...	...	...	13 06	
		Salary Account					
30		By E. Gerlits' cash advance on a/c July	...	...	...	15 00	
		Balance	...	...	...	9 27	
						217 72	217 72
		Goods Account					
1928	July	To Balance B/F	...	...	...	24 90	
		To Provisions, etc. received from Suwaris for July 1928	...	...	...	70 26	
		Estate Expenditure Account					
July		By 1 tin and 8 bottles K'oil Rs. 7.20, 1 lb. gunpowder Rs. 1.75...	...	...	...	8 95	
		Check Roll Account					
		By Provisions supplied to coolies on C. R. during July, 1928	...	...	...	47 81	
40		Salary Account					
		By Provisions supplied to E. Gerlits during the month	...	...	...	15 00	
		Profit & Loss Account					
		By Shortages on rice, etc.	...	...	...	1 27	
		Balance	...	...	...	22 13	
						95 16	95 16

Exhibits	Check Roll Account					
No. S D 73 Cash and Check Roll Statement July, 1928 —Continued	1928	July	To Balance B/F	...	...	64 71
			To Check roll wages for July, 1928	...	...	126 16
			By Payment of bal. wages of all coolies on C. R. for June, 1928...			64 71
			By Cash advances to coolies on C. R. for July	...	...	13 96
			By Provisions advanced to coolies on C. R. for July	...	...	47 81
			Balance	...	...	64 39
						190 87 190 87

Sgd. E. GERLITS. 10

2nd August, 1928.

No. S D 74
Letter
4-8-28**No. S D 74. Letter.**Thanketiya Estate,
Godakawela, 4th August, 1928.A. J. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera.

Dear Sir,

I enclose statement of accounts for July and hope you will be pleased to find same in order. I am also enclosing an inventory list of a census of the products.

20

The balances up to the end of July amount to Rs. 301.28 which is as follows :—

Check Roll balance	...	...	...	Rs. 64.39
Boutique a/c Haramanis' balance due on May's a/c			..	22.38
Salary a/c balances for June and July			... ..	144.25
Boutique a/c Suwaris' for July			... ..	70.26
				Rs. 301.28

I shall also require a little more petty cash to carry me on through this month, so I shall be much obliged if you would be good enough to send me a cheque for Rs. 400 to square up these accounts and for the clearing of the coconut block on which work is now carried on contract. I have no cash in hand for any emergency, so shall feel greatly obliged for a cheque at your earliest convenience.

Sgd. E. GERLITS.

S D 74.

Exhibits

No. S D 74

Letter

4-8-28

—Continued

Census of Products.

Coconuts :

Previously planted	...	...	...	22
Planted by me in 1926	...	...	...	224
Vacancies supplied in 1926	...	...	...	45
Planted by me in 1927	...	...	...	210
Vacancies supplied to field of 1926 in 1927	...	...	...	40

10 Loss and damage were done to those palms by elephants time after time in spite of precautions taken. Very many palms planted out in 1927 had been a failure to the mature growth of the palm which had been allowed to remain too long in nursery before planting out.

Rubber :

Previously planted	...	...	...	95
Planted out in 1926	...	...	...	2,079
Vacancies supplied in 1927	...	...	...	330
Vacancies supplied in 1925	...	...	...	40

20 Another great loss had been experienced owing to deer and elk nipping off new tender shoots when came up. Many were shot but in spite of it they were on the increase and the damage continued. P. D. is aware of this and has seen the damage done on every one of his visits.

Coffee :

Planted in 1926-1927	...	...	...	778
Vacancies supplied in 1927	...	...	...	64

Above remarks apply to the coffee as well where damage by elk and deer was done.

Plantains :

Previously planted	...	...	...	138
Planted in 1927	...	...	...	240

30 Many of the old bushes had died and some were rooted out and thrown away.

Sisal Hemp :

Planted previously all over fields excepting in the coconut block.

Fruit Trees :

Several planted which are coming up such as oranges, limes, custard apple, jak, etc. and pineapples.

Sgd. E. GERLITS.

4-8-28,

Exhibits

No. S D 75. Cash and Check Roll Statement.

No. S D 75
Cash and
Check Roll
Statement
August, 1928

**Thanketiya Estate—Statement of Cash, Goods and Check Roll Account for the
Month of August, 1928.**

		Cash Account		Rs. c.	Rs. c.
1928					
Aug.	To Balance B/F	...	...	9 27	
	To Cheque from Proprietor	...	...	400 00	
Estate Expenditure Account					
Aug.	By Cost of a cycle bell and postage, etc. on same	...	...	2 47	
	By Cost of 2 hurricane lanterns	...	...	2 00	10
	By Payment to Suwaris' boutique a/c for July, 1928	...	...	70 26	
	By Payment of bal. due Haramanis' a/c for May, 1928	...	...	22 38	
Check Roll Account					
	By Payment of bal. wages of coolies in C. R. for July, 1928	...	...	64 39	
	By Cash advances to coolies on C. R. during August, 1928	...	...	10 05	
Salary Account					
	By E. Gerlits' bal. salary for June and July, 1928	...	...	144 25	
Estate Expenditure Account					
	By Provisions, etc. purchased on cash as boutique of Suwaris' closed on writ	...	...	44 90	20
	By Cash advances on katty cutting and clearing coconut block...	...	...	25 00	
	By Cart hire on provisions Rs. 2.75, comm. on cheques Rs. 3.30, postage 35 cts., tappal book fee Re. 1	...	...	7 40	
	By Paid to native doctor for attendance on estate medical aid a/c	...	...	10 00	
	Balance	...	...	6 17	
				409 27	409 27
Goods Account					
1928					
Aug.	To Balance B/F	...	...	22 13	
	To Provisions received from Suwaris before boutique closed	...	...	48 68	80
	To Provisions purchased on cash, etc. during the month as boutique of Suwaris was closed on a writ	...	...	44 90	
Estate Expenditure Account					
Aug.	By 1 tin and 8 bottles K'oil for estate use Rs. 7.20, 1 lb. gun-powder Rs. 1.75, 1 phial ink 10 cts.	...	...	9 05	
Check Roll Account					
	By Provisions supplied to coolies on check roll during Aug., 1928	...	...	48 46	
Salary Account					
	By Provisions supplied to E. Gerlits during Aug., 1928	...	...	26 00	
Profit & Loss Account					
	By Shortage on rice, etc.	...	...	2 43	40
	Balance	...	...	29 79	
				115 71	115 71

Check Roll Account						Exhibits
Aug.	To Balance B/F	...	...	64	39	No. S D 75
	To Check Roll wages for August, 1928	...	...	92	10	Cash at d
Aug.	By Payment of bal. wages of all coolies for July, 1928	...	...	64	39	Check Roll
	Cash advanced to coolies during Aug., 1928	...	...	10	05	Statement
	By Provisions supplied to coolies during Aug., 1928	...	...	48	46	August, 1928
	Balance	...	...	33	59	—Continued
				156	49	156 49

Sgd. E. GERLITS.

10

No. S D 76. Letter.

No. S D 76
Letter
23-8-28

Thanketiya Estate,
Pallebadde, 23-8-28,
Kahawatta.

H. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera.

Dear Sir,

I am in receipt of your letter dated the 17th instant and note contents—I wrote previous to receiving your letter that I was not going up to Kandy in connection with that case as an abscess had formed on my thigh and it has opened out. You were right in saying the other day
20 that it may give me trouble.

With regard to our conversation regarding Thanketiya the other day when you were here and your kind promise to see that I am put on to a billet elsewhere as it is practically useless my staying on here and a waste of money to spend—this is what I had told the P. D. and also often written about it and now that you have seen the place for yourself you have decided so.

I informed Marshall that he would be paid his usual salary and Rs. 30 extra a month to carry on as your letter stated, but he refuses to stay on without coolies. He says that he is prepared to stay on if you allow him
30 4 coolies at the rate of Rs. 30 a month each and himself a salary of Rs. 35 he would try to carry on and besides this he can't read or write any language. I am afraid you would not agree to this, but I leave the matter entirely to you, Mr. Vander Poorten, and as there is no one else here who will take it up it would be advisable if you can send a man to be in charge and act as a caretaker from the beginning or so of next month provided you do not consider the above and advise me as to where you wish me to go as I have my things to shift and it would be waste of money to carry it uselessly from place to place without any definite instructions.

I shall stop work such as weeding, clearing the coconut block, etc.
40 at the end of this month and send you the accounts for the month, but in the meantime I shall be glad to have a cheque from you for Rs. 400 to square up the balance payments such as boutique a/c, salary and C. R. balances up to the end of last month. I have no cash in hand as I have written you for any emergency except debts about the boutique.

Exhibits
 No. S D 76
 Letter
 28-8-28
 —Continued

In conclusion I shall always remember your kindness and feel grateful to you, Mr. Vander Poorten, for all your help towards me, you are well aware that I have served you faithfully for over two years and have always tried to do my best under trying conditions with the hope in view of bettering my prospects and getting on to a good billet under you when I will be able to show you work. It was my intention from the very beginning to always serve under your goodselfes and it has been for this reason alone that I have stuck on to Thanketiya so long in spite of all drawbacks otherwise it is not a place that I should have held on to all this time. As I say it was your goodness and future prospects under your 10 goodselfes that alone made me to hang on here and I hope to realise that my hopes have not been in vain.

I may mention that your good father (our P. D.) had always promised me a place elsewhere at any time that he made other arrangements over Thanketiya and this is also what I would always expect from you as my V. A.

Thanking you much.

Sgd. E. GERLITS.

Note.—Please do not fail to send cheque at your earliest convenience.

No. A 20
 Permit
 7-9-28

No. A 20. Permit.

20

No. E. 565/29-8-1928.

R. F. O. Rakwana.

For attention and report if in order. Permit to be issued in Mr. Vander Poorten's name.

Sgd. A. PONNAMPALAM,
 for D. F. O. Sab.

List of Logs

No. 1	7 3 × 16	No. 14	5 8 × 14	4
2	7 4 × 17	15	5 8 × 19	9
3	6 3 × 14	16	5 10 × 14	7 30
4	6 3 × 14	17	6 1 × 12	8
5	6 7 × 12	18	5 9 × 12	5
6	6 7 × 12	19	6 7 × 12	2
7	6 8 × 11	20	5 3 × 15	5
8	5 8 × 14	21	5 4 × 17	2
9	6 3 × 13	22	6 3 × 14	
10	6 5 × 13	23	5 6 × 20	
11	6 0 × 21	24	6 — × 12	
12	5 6 × 20	25	5 2 × 18	
13	6 3 × 15	26	5 6 × 15	40

True copy of list of logs attached to permit H. 237/24 of 7-9-28.

The original permit in question is not forthcoming at the present moment.

Sgd. J. A. DE SILVA,
 D. F. O., SWD.

5-12-36

584/7-9-1928.

Exhibits
No. A 20
Permit
7-9-28
—Continued

D. F. O.

Sir,

Permit H. 237/24 of even date has been issued for 22 satin logs. Duplicate of the above permit is attached hereto.

7-9-28.

Sgd. E. G. KARUNARATNA,
R. F. O. Rakwana.

Copy of Telegram

Galagedera.
10 Deputy Forest Officer,
Ratnapura.

Deliver Deonis permit thirty logs Thanketiya timber.

POORTEN.

Sir,

No application has been received recently from Mr. Vander Poorten for removal of timber from Thanketiya. By this telegram he asks to issue a permit to Deonis to remove 30 logs from Thanketiya lands. There is a case *re* Thanketiya lands.

Sgd. DLR. J.

20 Call for particulars for 30 logs and inform that this should be furnished before any permit can be issued.

Sgd.

No. S D 114. Bill.

29th Oct., 1928.

No. S D 114
Bill
29-10-28

A. J. VANDER POORTEN, Esq.,
Credited by J. E. DAVID.

By the purchase of the following logs satinwood from Thanketiya :—

The following measurements are less allowances 6 inches for sampling and defects :—

30 1st Delivery (Part of Permit for 22 logs).

No.	Length	Girth	C. ft.	Rate		Amount	
				Rs. c.	Rs. c.	Rs.	c.
13	15 0	6 4	38	5 50	209 00		
8	14 0	5 7	27	7 0	189 00		
3	14 0	6 3	34	9 00	306 00		
1	16 0	7 5	55	10 00	550 00		
15	13 6	5 9	28	5 50	154 00		
5	16 10	7 0	51	7 50	382 50	1,790	50

Exhibits
No. S D 114
Bill
29-10-28
—Continued

2nd Delivery (Part of Permit for 22 logs).

No.	Length			Girth C. ft.		Rate		Amount		Rs.	c.	Rs.	c.
	ft.	in.	in.	ft.	in.	Rs.	c.	Rs.	c.				
4	13	8		6	7	37	6	00	222	00			
14	17	8		5	10	37	5	00	185	00			
19	7	3		6	11	22	5	50	121	00			
2	15	9		7	6	55	6	00	330	00			
22	12	4		5	9	25	9	00	225	00			
6	12	8		6	1	29	5	00	145	00			
10	12	8		6	3	30	5	00	150	00			10
9	11	1		6	11	33	8	00	264	00	1,642	00	
						268							

3rd Delivery (Part of Permit for 22 logs.)

12	19	11		5	8	40	5	00	200	00			
20	14	5		5	4	25	8	50	212	50			
18	13	0		5	11	28	5	00	140	00			
16	13	6		6	4	34	12	00	408	00			
7	10	3		6	9	28	17	00	476	00			
11	20	6		5	11	45	5	50	247	50			
21	15	7		5	4	27	5	00	135	00			20
17	10	10		6	6	28	6	50	182	00	2,001	00	5,433 50
						Total					5,433	50	

Less Amount due for felling and transporting as per debit note dated 28th September, 1928 (1st delivery)

857 50

12th October, 1928 (2nd delivery)

1,130 50

20th October, 1928 (3rd delivery)

1,039 50

 3,027 50

Add Amount due for sampling and transporting logs to yard as per debit note dated 25th October 1928

457 20 3,484 70 30

 Cheque herewith

 1,948 80

Cheque for Rs. 1,948.80 herewith.

Colombo, 29th October, 1928,

Sgd. J. E. DAVID,

Exhibits

No. S D 77
Cash and
Check Roll
Statement
Oct., 1928

No. S D 77 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the
Month of October, 1928.

Cash Account

	Rs. c.	Rs. c.
Oct. To Balance B/F	0 20	
To Cheque from Proprietor	400 00	

Estate Expenditure Account

Oct. By Payment to Janahetia Bakery for goods supplied in Sept., 1928		35 77
By Payment made to Aron Singho for goods supplied in Sept., 1928		18 73
By Payment made to Suwaris for goods supplied in Aug., 1928 ...		48 68 10
By Comm. on cheques Rs. 3, cost of six cartridges 84 cts., one ekel broom 28 cts.		4 12

Check Roll Account

By Payment of bal. wages of all coolies for Aug. and Sept. ...		73 23
--	--	-------

Salary Account

By E. Gerlits' bal. salary for Aug. and Sept., 1928		150 00
--	--	--------

Estate Expenditure Account

By Cart hire on provisions Rs. 2.50, tappal book fee Re. 1, postage 42 cts.		3 92
By provisions and goods purchased for cash during Oct., 1928 ...		47 52 20

Check Roll Account

By Cash advanced to coolies on C. R. during Oct., 1928 ...		10 34
Balance		7 89

400 20 400 20

Goods Account

Oct. To Balance B/F	17 58	
To Provisions and goods purchased and paid in cash in Oct., 1928	47 52	
To Provisions received from Podikada in Oct., 1928	31 85	

Estate Expenditure Account

By 1 tin k'oil Rs. 5.45, ½ lb. gunpowder 87 cts., 1 cloth bag for provisions 65 cts.		6 97 30
---	--	---------

Check Roll Account

By Provisions and goods supplied to C. R. coolies during Oct., 1928		33 23
---	--	-------

Salary Account

By Provisions supplied to E. Gerlits during October, 1928 ...		25 65
---	--	-------

Profit & Loss Account

By Shortage on rice, etc.		1 84
Balance		29 26

96 95 96 95

Check Roll Account

Oct. To Balance B/F	73 23		40
To Check Roll wages for the month of October, 1928...	80 71		
By Payment of bal. wages of all coolies for Aug. and Sept., 1928...		73 23	
By Cash advances to coolies during October, 1928		10 34	
By Provisions and goods supplied on C. R. during October, 1928...		33 23	
Balance		37 14	

153 94 153 94

2-11-1928.

Sgd. E. GERLITS.

No. A 21. Permit.

Duplicate.

237/38 H.

Exhibit

Permit to Remove Forest Produce.

No. A 21
Permit
17-11-28

Land adjacent to land at the disposal of the Crown.

Ratnapura District.

Name of Permit-holder : Mr. A. J. Vander Poorten.

Permit issued to above
of Galagedera.

To remove from Thanketiya in the Uva Division the following satin
10 within 45 days under the printed conditions, by elephants to 95 miles
Madampe-Hambantota road and by carts to Kahawatta Railway Station
from there by train to Colombo.

Personal inspection.

List of satin logs is attached.

Dated 17-11-1928.

Sgd. C. G. KARUNARATNA,
Forest Officer.

	ft.	in.	ft.	in.		ft.	in.	ft.	in.
23	Satin	14	6 × 5	9	48	Satin	18	2 × 5	8
24	do.	16	9 × 5	5	49	do.	18	6 × 5	9
20 25	do.	10	10 × 5	8	50	do.	13	11 × 6	2
26	do.	15	6 × 6	3	51	do.	12	8 × 6	5
27	do.	25	8 × 5	3	52	do.	14	8 × 5	7
28	do.	18	6 × 4	11	53	do.	15	10 × 5	9
29	do.	18	1 × 7	3	54	do.	12	10 × 5	7
29	do.	18	1 × 7	3	55	do.	14	5 × 6	2
30	do.	18	0 × 6	8	56	do.	14	2 × 6	10
31	do.	13	7 × 7	0	57	do.	13	5 × 5	6
32	do.	15	3 × 6	4	58	do.	13	1 × 6	7
33	do.	15	5 × 6	10	59	do.	14	8 × 5	3
30 34	do.	12	6 × 6	4	60	do.	21	8 × 5	7
35	do.	16	6 × 5	1	61	do.	16	8 × 5	6
36	do.	17	4 × 5	7	62	do.	13	7 × 6	5
37	do.	12	9 × 5	10	63	do.	18	11 × 5	1
38	do.	13	6 × 6	3	64	do.	17	0 × 4	10
39	do.	19	2 × 6	5	65	do.	13	11 × 5	6
40	do.	12	0 × 6	8	66	do.	19	3 × 7	1
41	do.	14	11 × 8	0	67	do.	13	7 × 6	2
42	do.	20	9 × 5	10	68	do.	16	7 × 6	8
43	do.	13	6 × 6	9	69	do.	19	2 × 6	10
40 44	do.	13	5 × 6	0	70	do.	13	0 × 5	9
45	do.	14	9 × 5	8	71	do.	14	3 × 6	2
46	do.	24	0 × 5	3	72	do.	20	1 × 5	0
47	do.	17	0 × 6	4					

17-11-1928.

Sgd. E. G. KARUNARATNA,
R. F. O. Rakwana.

Marks on logs C 1V1 & P. 50 Satin logs.

Exhibits

No. S D 109. Memorandum of Sales.

No. S D 109
Memo-
randum
of Sales
24-11-28

K. V. MARCANDAN MUDALIYAR,
Batticaloa.
To A. J. VANDER POORTEN,
Galagedera.

24th November, 1928.

Amount Sale of Thanketiya Timber to Indian Brahmin

May 31	To sale proceeds of 32 logs satinwood measuring 687, 9.5 c. ft. at Rs. 5.50	..	3,796.50
	To sale proceeds of 1 log halmilla measuring 22 c. ft. at Rs. 1.75	...	38.50 ¹⁰
			<hr/> 3,835.00 <hr/>

P.S.—Debited K. V. M. Secondary Mortgage a/c.

No. S D 78
Cash and
Check Roll
Statement
November,
1928

No. S D 78 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for
November, 1928.

Cash Account

	Rs. c.	Rs. c.
Nov. To Balance B/F	7 89	
To Cheque from Proprietor	350 00	

Estate Expenditure Account

Nov. By Gun license Rs. 2.50 for 1929, medicines purchased Rs. 1.87, comm. on cheque Rs. 3.50		7 87
By Cartridges purchased		5 75
By Payment to Podikada for goods supplied during Oct., 1928 ...		31 85

20

Check Roll Account

By Payment of bal. wages of all coolies on C. R. for Oct., 1928 ...		37 14
---	--	-------

Salary Account

By E. Gerlits' balance salary for October, 1928		74 35
--	--	-------

Estate Expenditure Account

By Goods purchased for cash in November, 1928		25 35 30
By Payment to Podikada for goods supplied in November, 1928 ...		31 45
By Cart hire on provisions Rs. 2.50, tappal book fee Re. 1, postage 15 cts.		3 65

Check Roll Account

By Cash advanced to coolies on C. R. in November, 1928 ...		43 55
--	--	-------

Salary Account

By Cash E. Gerlits		40 00
Balance		56 93

357 89 357 89

Goods Account		Rs. c.	Rs. c.	Exhibits
Nov.	To Balance B/F	29 26		No. S D 78
	To Goods received from Podikada during November, 1928 ...	31 45		Cash and
	To Goods purchased for cash during November, 1928 ...	25 35		Check Roll
				Statement
				November,
				1928
				—continued.
Estate Expenditure Account				
	By 1 tin k'oil Rs. 5.40, 1 padlock 31 cts., 2 lbs. coir rope 48 cts., paper pins 15 cts., gunpowder 87 cts.		7 21	
Check Roll Account				
10	By Goods supplied to C. R. coolies during November, 1928 ...		34 37	
Salary Account				
	By Goods supplied to E. Gerlits in November, 1928 ...		20 50	
Profit & Loss Account				
	By Shortage on rice, etc.		2 06	
	Balance		21 92	
		86 06	86 06	
Check Roll Account				
Nov.	To Balance B/F	37 14		
	To Check Roll wages for November, 1928 ...	89 87		
20 Nov.	By Payment of bal. wages of all coolies on C. R. for October, 1928		37 14	
	By Cash advanced to coolies on C. R. during November, 1928 ...		43 85	
	By Provisions and goods supplied to coolies on C. R. in Nov., 1928		84 37	
	Balance		11 95	
		127 01	127 01	

Sgd. E. GERLITS.

10-12-28.

No. D 3 Thanketiya Timber Sales Account

Thanketiya Timber Sales Account		Rs. c.	Rs. c.	No. D 3 Thanketiya Timber Sales Account 1926 to 1928
1926				
30 July 25	By Sale of 10 logs satinwood 282 c. ft.		3,829 84	
Aug. 31	To C. S. Rodrigo valuation timber	100 00		
Sept. 30	To Colombo charges on 27 logs satinwood (New York) ...	819 44		
Sept. 30	Do. 9 logs (Singapore)	43 35		
Oct. 31	Do. 5 logs (Singapore)	198 75		
Dec. 1927	By Sale of 26 logs satinwood 201 c. ft.		5,886 88	
Feb.	Do. 5 do. 167 c. ft.		2,407 24	
May	Do. 9 do. 282 c. ft.		315 16	
May	Do. 32 (I. Brahmin) & 1 log milla 709 c. ft. ...		3,835 00	
40 Sept.	Do. 22 do. 668 c. ft.		5,344 00	
Nov.	Do. 5 do. 132 c. ft.		1,553 33	
1928				
March	Do. 6 do. 222 c. ft.		2,307 00	

Exhibits			Rs. c.	Rs. c.	
No. D 3 Thanketiya Timber Sales Account 1926 to 1928 —continued.	March	To Cheque MB 883 7-3-28 cost of felling and transport 6L...	1,263 50		
		To Cheque do. do. do. ...	798 00		
		Reduction made to K. V. Marcandan on sale of 709 C' timber to Indian Brahmin	1,917 50		
		By Sale of 6 logs satinwood 214 c. ft.		2,224 00	
		Do. 16 logs satinwood 707 c. ft.			
		Do. 2 logs satinwood (old) 84 c. ft.		3,977 00	
		To Cost of felling and transport 16 logs	2,474 50		
		Do. do. 22 logs	3,484 70		
		By Sale of 22 logs satinwood 756 c. ft.		5,433 50	
		Do. by H. Rustomjee 756 c. ft.		413 50	
		1929			
		March	By Sale of 50 satinwood 1,711 c. ft.		16,020 00
			To Cost of felling and transport 50 logs J. E. David	6,858 35	
			To Cost of felling and transport 135 logs by K. V. Mar- candan (3,221 c. ft. at Rs. 3)	9,663 00	
			Balance C/F	25,925 35	
		<hr/>			
		53,546 45	53,546 45		
	By Balance B/F	Rs. 25,925 35.	20		

No. S D 63
Satinwood
Logs
Account
1927/1928

No. S D 63 Satinwood Logs Account

Statement of Expenses incurred on Satinwood Logs left behind Marcandan's K. P.

1927			Rs. c.	Rs. c.
Sept. 28	To Cheque	... ..	200 00	
1927		1st Trip		
Oct.	By Cart hire to Kahawatta R'way Station on log No. 25, Rs. 18.60 ; No. 28, Rs. 27			45 60
	Log No. 31, Rs. 22.20 ; No. 32, Rs. 24.60 ; No. 33, Rs. 25.20 ; No. 68, Rs. 14.40 ; No. 69, Rs. 10.20			96 60
	By hackery hire to G'wela and Alpitiya in connection with logs lying there on roadside and held back by carters			8 00
	By elephant hire loading 7 logs into carts at Pallebadde			15 50
	By Timboolketiya and Godakawela			0 90
	By Bus hire to Kahawatta and back to G'wela			0 90
	Do. do. do.			1 75
	By Charges unloading 7 logs at Kahawatta Railway yard			5 25
	By Charges and expenses in loading one railway truck with logs By Bus hire into Kahawatta and back to Godakawela			0 90 40
	By Marshall's expenses on going about on three occasions and looking out for logs on roadside and searching carters			5 00
	By Comm. on cashing cheque			2 00
	By E. Gerlits' expenses at G'wela and Kahawatta			6 50
	By hackery hire from Godakawela to Timboolketiya			6 00
	Balance			5 10
			<hr/>	
			200 00	200 00

		2nd Trip		Rs. c.	Rs. c.	Exh'bits
1927	Nov.	To Balance brought down	...	5 10		No. S D 63
1928	Jan.	To Cheque	...	500 00		Satinwood
1928	Feb.	3 By Hackery hires to Godakawela and Alpitiya <i>re</i> logs	...		8 00	Logs
		5 By Bus hire to Kahawatta	...		0 60	Account
10		By Cart hire from K'watta to Rakwana and back to G'wela to obtain permits from Ranger 17 miles at 75 cts.	...		12 75	1927/1928
		By Expenses obtaining permit	...		5 00	—continued.
		6 By Payment for ground rent charged by C. G. R. on 4 logs weighing 3 tons 19 cwts. 3 qrs. at 15 cts. per day for 82 days...	...		49 20	
		By Expenses loading into truck charges cooly hire, etc.	...		5 50	
		7 By Cost of 2 telegrams, stamps 2 letters to Colombo and Greenwood	...		0 80	
		By Bus hire to K'watta and back to G'wela Rs. 1.20, comm. on cheque Rs. 5	...		6 20	
20		By E. Gerlits' expenses G'wela, Kahawatta and Rakwana	...		8 50	
		By Car hire from Godakawela to Timboolketiya	...		10 00	
		Balance	...		398 55	
				505 10	505 10	
<hr/>						
		3rd Trip				
1928	Feb.	To Balance B/F	...	398 55		
	April	By Hackery hire to Godakawela	...		6 00	
		By Hackery hire to Alpitiya to meet carters	...		2 50	
		By Cash handed to Aratchie at Alpitiya to pay carters on 29 and 30 logs	...		30 00	
30		By E. Gerlits' expenses to Godakawela and back	...		0 50	
		By Car hire from Godakawela to Kimbulpitiya	...		10 00	
		5 By Cash transferred to Thanketiya Estate a/c	...		100 00	
		Balance	...		24 98	
				398 55	398 55	
<hr/>						
		4th Trip				
1928	May	1 To Balance B/F	...	244 98		
	May	15 By Hackery hire to Godakawela	...		6 00	
		Do. Alpitiya	...		2 50	
40		Do. interview R. M.	...		2 50	
		17 Payment to William carter on the last log lying at Godakawela and removed to Kahawatta	...		6 00	
		24 By Bus hire to Kahawatta and back to Godakawela	...		0 90	
		By Unloading charge on 3 logs at railway yards	...		0 75	
		Permit extension expenses	...		2 50	
		By Loading charge into truck at Kahawatta	...		3 00	
		By Telegram and letter to H. Rustomjee <i>re</i> despatch of logs	...		0 40	
		By E. Gerlits' expenses to Godakawela and Kahawatta	...		10 30	
		By Car hire from Godakawela to Timbulkekitiya	...		10 00	
50		By Bal. cash in hand transferred to Thanketiya Estate a/c	...		180 13	
				244 98	244 98	
<hr/>						

Exhibits

No. S D 79
Cash and
Check Roll
Statement
February
1929

No. S D 79 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the Month of February, 1929.

		Cash Account	Rs. c.	Rs. c.
Feb.	To Balance B/F	... ..	... ..	1 45
	To Cheque from Proprietor	... ..	... ..	400 00
Estate Expenditure Account				
	By Batta paid to tappal cooly as regular man was ill injured hand			0 75
	By Payment to Podikada for provisions and goods supplied to estate during Dec., 1928, and Jan., 1929	... ..	... ..	122 92 10
	By Comm. on cheque	... ..	... ..	3 00
	By Expenses E. Gerlits' going to Godakawela to cash cheque and bring provisions as tappal cooly was ill with a bad attack of fever			3 75
Salary Account				
	By Bal. salary E. Gerlits for Nov. and Dec., 1928	... ..	... ..	114 00
Check Roll Account				
	By Payment of all bal. wages of coolies on Check Roll for Nov. and Dec., 1928 and Jan., 1929	... ..	... ..	93 10
Estate Expenditure Account				
	By Cart hire on provisions Rs. 2, tappal book fee Re. 1, postages 50 cts.	... ..	... ..	20 3 50
	By Payment made for provisions purchased in early part of Feb., 1929	... ..	.....	18 72
Check Roll Account				
	By Cash advanced to coolies on C. R. during Feb., 1929	... ..	...	15 72
Estate Expenditure Account				
	By Cash advanced on contract weeding of plantain block on line side	... ..	... ..	16 26
	Balance	... ..	... ..	9 73
			401 45	401 45 80
Goods Account				
Feb.	To Balance B/F	... ..	... ..	23 72
	To Goods and provisions received from Podikada during Feb., 1929	... ..	... ..	49 22
	To Provisions purchased for cash during Feb., 1929...	... ..	... ..	18 72
Estate Expenditure Account				
	By 1 tin k'oil Rs. 5.25, 2 pkts. envelopes 30 cts., 1 bull's-eye lamp Rs. 3.50, foolscap paper 30 cts, gunpowder 88 cts.	... ..	...	10 23

		Rs.	c.	Rs.	c.	Exhibits
Check Roll Account						
	By Provisions and goods supplied to coolies on C. R. during Feb.			32	35	No. S D 79 Cash and Check Roll Statement February, 1929 —continued.
Salary Account						
	Provisions supplied to E. Gerlits in Feb.			20	00	
Contract Weeding						
	By Provisions supplied to coolies on contract weeding of plantain block on line side			15	74	
Profit & Loss Account						
10	By Shortage on rice, etc.			1	10	
	Balance			14	26	
				91	66	
				91	66	
Check Roll Account						
Feb.	To Balance B/F			93	10	
	To Check Roll wages for Feb., 1929			86	90	
	By Payment of bal. wages of all coolies on C. R. for Nov. and Dec., 1928, and Jan., 1929			93	10	
	By Cash advanced to coolies on C. R. during Feb., 1929			15	72	
20	By Provisions and goods supplied to coolies on C. R. during Feb., 1929			38	85	
	Balance			80	00	
				180	00	
				180	00	

2-8-1929.

Sgd. E. GERLITS.

No. S D 113. Letter.

No. S D 113
Letter
13-3-29

13th March, 1929.

A. J. VANDER POORTEN, ESQ.,
Galagedera.

Dear Sir,

I am enclosing herewith Credit Note No. 2 showing Rs. 16,020 due to you in respect of satinwood logs purchased. I shall be sending you a cheque in the course of the week.

I have not heard from your Superintendent regarding the progress made in clearing the track. I am sorry I have been laid up with illness and therefore not been able to go there personally. I am, however, hoping to start for Thanketiya in a few days, and in the meantime will you also kindly write to your Superintendent enquiring what the position is.

Sgd. J. E. DAVID,

Exhibits
No. S D 80
Receipt
27-3-29

No. S D 80. Receipt.

Ratnapura Kachcheri,
27th March, 1929.

No. Y 743/44527.

Received from Mr. A. J. Vander Poorten Rs. 18 being rent leases Nos. 57685 and 57686 for Rathkarawa and Mukalana at Timbulketiya for 1929.

Rs. 18.

Sgd.

No. S D 81
Cash and
Check Roll
Statement
April, 1929

No. S D 81 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the 10
Month of April, 1929.

Cash Account		Rs. c.	Rs. c.
April	To Balance B/F	...	0 41
	To Sale of plantains	...	0 55
	To Cheque from Proprietor	...	550 00
Estate Expenditure Account			
April	By Cost of telegram to Mr. David <i>re</i> clearing of trees	...	0 45
	By Payment to Podikada for goods supplied during February and March, 1929	...	131 95
	By Comm. on cheque	...	4 00 20
Check Roll Account			
	By Payment of bal. wages for Feb. and March, 1929	...	91 17
Salary Account			
	By E. Gerlits' bal. salary for Jan., Feb. and March, 1929	...	228 00
Estate Expenditure Account			
	By Cart hire on provisions Rs. 3.25, tappal book fee Re. 1, postage 54 cts.	...	4 79
	By Cash advanced on 200 cadjans Rs. 10, drugs purchased for estate use Rs. 2.05	...	12 05
Check Roll Account			
	By Cash advanced to coolies on C. R. during April, 1929	...	42 76
	Balance	...	35 79
		550 96	550 96

		Goods Account				Exhibits
1929				Rs. c.	Rs. c.	
April	To Balance B/F	...	...	12 80		No. S D 81 Cash and Check Roll Statement April, 1929 —continued.
	To Goods and provisions received from Podikada during April 1929			76 12		
Estate Expenditure Account						
	By 1 tin k'oil Rs. 5.25, castor oil for estate use Rs. 1.15	...			6 40	
Check Roll Account						
	By Goods supplied to coolies during April, 1929 on C. R.	...			29 31	
Salary Account						
10	By Goods supplied to E. Gerlits during April, 1929	...			28 00	
Profit & Loss Account						
	By Shortage on provisions on rice, etc.	...	...		1 25	
	Balance	...	...		13 96	
				88 92	88 92	
Check Roll Account						
April	To Balance B/F	...	...	91 17		
	To Check Roll wages for April, 1929	...	...	85 89		
	By Payment of bal. wages of coolies for Feb. and March, 1929	...	...		91 17	
	By Cash advances to coolies on C. R. during April, 1929	...	...		42 76	
20	By Provisions supplied to coolies on C. R. during April, 1929	...	...		39 31	
	Balance	...	...		8 82	
				177 06	177 06	

4-5-29.

Sgd. E. GERLITS.

No. S D 82 Cash and Check Roll Statement**Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the Month of June, 1929.**No. S D 82
Cash and
Check Roll
Statement
June, 1929

		Cash Account			
1929				Rs. c.	Rs. c.
June	To Balance B/F	...	...	1 01	
30	To Cash sale of plantains	...	...	0 50	
	To Cheque from Proprietor	...	...	450 00	
Estate Expenditure Account					
	By Rail freight paid on gun sent after repairs from Colombo	...	...		0 70
	By Repairs to cycle	...	...		0 75
	By Payment made to Podikada on goods and provisions received during the months of April Rs. 76.12 and May Rs. 116.66	...	...		192 78
	By Comm. on cheque Rs. 2.50, 1 phial gun oil Rs. 1.85, cost of repair done to gun in Colombo Rs. 11.10	...	...		15 45

Exhibits
No. S D 82
Cash and
Check Roll
Statement
June, 1929
—continued.

Check Roll Account

	Rs. c.	Rs. c.
By Balance payment made to Check Roll coolies for April and May, 1929	...	47 45

Salary Account

By E. Gerlits' bal. salary April and May, 1929	...	142 00
--	-----	--------

Estate Expenditure Account

By Cart hire on provisions Rs. 3.45, tappal book fee Re. 1, postage 35 cts.	...	4 80
By Cost of 25 cartridges	...	8 50 10

Check Roll Account

By Cash advanced to coolies on Check Roll for the month of June, 1929	...	14 51
Balance	...	29 57
		<hr/>
	451 51	451 51

Goods Account

1929		
June	To Balance value of goods B/F	30 71
	To Goods and provisions received from Podikada in June, 1929...	65 78

Estate Expenditure Account

By 2 exercise books 24 cts., 1 phial ink 12 cts., 1 tin k'oil Rs. 5.25, 1 bottle castor oil 88 cts., rope for trolley 66 cts.	7 15
---	-----	------

Check Roll Account

By Goods and provisions supplied to coolies on C. R. in June, 1929	...	43 42
--	-----	-------

Salary Account

By Provisions supplied to E. Gerlits during June, 1929	...	30 00
--	-----	-------

Profit & Loss Account

By Shortage on rice and provisions, etc.	...	1 68
Balance	...	14 14

96 49 96 49 30

Check Roll Account

1929		
June	To Balance B/F	47 45
	To Check Roll wages for June, 1929	102 46
	By Payment of bal. wages on C. R. for April and May, 1929	47 45
	By Cash advances to coolies on C. R. during June, 1929	14 51
	By Goods provisions supplied to coolies on C. R. during June, 1929	43 42
	Balance	44 53

149 91 149 91

No. S D 63a. Satinwood Logs Felled Account.**Statement of Satinwood Trees which have been Felled and Logs Lying in the Forest.**

Exhibits
 No. S D 63a
 Satinwood
 Logs Felled
 Account
 3-7-1929

- No. 1 : One log length 13' 5" cir. meas. at root 6' 4" stem 6' 3" barked, but stem not cut—hollow in log.
- No. 2 : One log length 14' 5" cir. meas. at root 5' 9" stem 5' 6" not barked and stem not cut—hollow in log.
- No. 3 : One log length 14' 8" cir. meas. at root 6' 11" stem 6' 0" barked and stem cut—good condition.
- 10 No. 4 : One log length 19' 0" cir. meas. root 6' 6" stem 5' 5" not barked and stem not cut—good condition.
- No. 5 : One log length 18' 0" cir. meas. root 5' 4" stem 5' 0" not barked and stem not cut—good condition.
- No. 6 : One log length 14' 6" cir. meas. root 6' 5", stem 6' 4" not barked but stem cut—small hollow in log.
- No. 7 : One log length 15' 0" cir. meas. 5' 6", stem 4' 6" not barked and stem not cut—good condition. This tree has not been felled to ground but is resting on other trees and an elephant is necessary to pull it down.

20

3rd July, 1929.

Sgd. E. GERLITS.

No. A 8. Letter from Vander Poorten.

No. A 8
 Letter
 from
 Vander
 Poorten
 23-9-29

Greenwood Group,
 Galagedera.
 23rd Sept. 1929.

THE FOREST RANGER.

I have the honour to request that you will be good enough to grant the bearer Mr. Edward Gerlitsz my Superintendent of Thanketiya the necessary permit to enable him to remove my satinwood logs to Colombo.

Sgd. A. J. VANDER POORTEN.

Exhibits

No. S D 83
Cash and
Check Roll
Statement
September,
1929

No. S D 83 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for the Month of September, 1929.

Cash Account

1929		Rs. c.	Rs. c.
Sept.	To Balance B/F	...	0 14
	To Cheque from Proprietor	...	700 00

Estate Expenditure Account

By Cart hire on goods transported during August, 1929	...	4 00
By Cost of telegram sent <i>re</i> funds	...	0 30 10

Check Roll Account

By Payment of bal. wages of all coolies on Check Roll for June, July and August, 1929	...	125 21
--	-----	--------

Estate Expenditure Account

By Payment to Podikada for provisions and goods supplied in June and July, 1929	...	157 83
By Payment to Murugesu Pillai for goods and provisions supplied during August, 1929	...	106 05

Contingencies

By Cash advanced Marshall unrecoverable when leaving sick wiped off in view of his long service	...	20 24 37
--	-----	-------------

Salary Account

By E. Gerlits bal. salary for June, July and August	...	210 00
---	-----	--------

Estate Expenditure Account

Comm. on cheques Rs. 6, postage 30 cts., tappal book fee Re. 1...	...	7 30
By Cartridges Rs. 5, gunpowder Rs. 1.75, shots Rs. 1.35, repairs hasp and staples 40 cts., 1 file 40 cts.	...	8 90
By Cost of necessary drugs for estate use	...	1 75
By Batta paid to cooly going for tappal during September	...	3 60
By Cart hire on provisions in September	...	3 25 30

Check Roll Account

By Cash advanced coolies on C. R. in September	...	5 18
Balance	...	42 40

	700 14	700 14
--	--------	--------

Goods Account

						Exhibits
		Rs.	c.	Rs.	c.	No. S D 83 Cash and Check Roll Statement September, 1929 <i>—continued.</i>
1929						
Sept.	To Balance value of goods B/F	...	...	...	48 55	
	To Goods and provisions received from Murugesupillai in Sept., 1929	...	...	...	65 76	

Estate Expenditure Account

By 1 tin k'oil Rs. 5.25, 1 lb. coir rope 20 cts., 1 padlock 40 cts., 1 cloth bag 40 cts.	6 25
---	-----	-----	-----	-----	------

Check Roll Account

10	By Goods and provisions supplied to coolies on Check Roll in September, 1929	36 65
----	---	-----	-----	-----	-----	-------

Salary Account

By Goods supplied to E. Gerlits during the month	35 00
--	-----	-----	-----	-----	-------

Profit & Loss Account

By Shortage on rice, etc.	...	...	...	...	2 30
Balance	...	...	...	...	34 11

114 31 114 31

Check Roll Account

1929						
20 Sept.	To Balance B/F	...	...	...	125 21	
	To Check Roll wages for September, 1929	...	...	...	59 62	
	By Payment of bal. wages of all coolies on C. R. for June, July and August, 1928	...	...	...	12 52	
	By Goods and provisions supplied to coolies on C. R. in Sept. 1929	...	...	...	36 00	
	By Cash advanced to coolies on C. R. during the month	...	...	...	5 18	
	Balance	...	...	...	17 79	

114 31 114 31

6-10-29.

Sgd. E. GERLITS.

Exhibits

No. S D 150
Letter
8-10-29

No. S D 150. Letter

Thanketiya Estate,
Pallebedde, 8th October, 1929.

A. J. VANDER POORTEN, ESQ.,
Galagedera.

Dear Sir,

I enclose accounts for the month of September and hope you will be pleased to find same in order. The outstanding balances on account check roll, Goods and Salary amount to Rs. 148.55 to end of September for which I shall be glad to have a cheque for Rs. 175 at your convenience. 10

I trust you are in receipt of my last letter. I shall attend to the satinwood logs as soon as possible and let you have particulars.

The rains seem to have stopped for a time and we haven't had anything much for this month so far only .09 inches.

I have not yet fully recovered from the attack of fever but feeling better.

Sgd. E. GERLITS.

No. A 7. Letter.

Thanketiya Estate,
Pallebedde, 25th October, 1929, 20
Kahawatta.

THE ASST. CONSERVATOR OF FORESTS,
Divisional Forest Office,
Ratnapura.

Sir.

I have the honour to annex a letter from A. J. Vander Poorten of "Greenwood" Galagedera and owner of above estate, requesting you to be good enough to grant me a permit to remove 89 satinwood logs to Kahawatta Railway Station for transport to Colombo and Kurunegala.

These logs were transported from Thanketiya estate sometime back 30 and are at present lying near the 95th and 95¼ milestones at Thimboolketiya by the roadside, on the Madampe-Hambantota Road.

Two of these logs are for transport by rail to Kurunegala and the balance 87 logs for Colombo.

Thanking you to kindly grant me the necessary permits at your earliest convenience.

Sgd. E. GERLITS.

Total number of logs, eighty-nine.

It'd. E. S.

No. A 7
Letter
25-10-29

No. A 10. List of 90 Logs Timber

Permit H 237/100.

Exhibits

No. A 10
List of 90
Logs
Timber
2-11-29

Nos.	Species	Length		Girth		Nos.	Species	Length		Girth	
		ft.	in.	ft.	in.			ft.	in.	ft.	in.
1/29	Satin	15	4	5	11	43	Satin	18	0	2	9
2	do.	17	9	4	3	44	do.	14	10	3	7
3	do.	17	0	4	9	45	do.	16	10	2	11
4	do.	12	3	3	9	46	do.	10	2	4	4
5	do.	18	3	3	4	47	do.	9	7	3	8
10 6	do.	13	11	3	8	48	do.	14	3	3	4
7	do.	15	10	4	8	49	do.	12	6	4	3
8	do.	16	4	3	10	50	do.	13	9	4	3
9	do.	18	10	3	9	51	do.	7	10	4	9 $\frac{1}{2}$
10	do.	11	2	4	4 $\frac{1}{2}$	52	do.	8	5	3	9
11	do.	21	0	3	1	53	do.	11	2	3	11
12	do.	15	4	3	4 $\frac{1}{2}$	54	do.	11	9	3	7
13	do.	12	6	4	9 $\frac{1}{2}$	55	do.	13	9	3	4
14	do.	14	10	3	4	56	do.	13	8	3	11
15	do.	14	7	3	1	57	do.	20	4	3	5
20 16	do.	15	1	2	11	58	do.	15	6	3	4 $\frac{1}{2}$
17	do.	12	10	4	0	59	do.	7	9	3	5 $\frac{1}{2}$
18	do.	2	3	3	0	60	do.	11	2	3	6 $\frac{1}{2}$
19	do.	19	7	2	10	61	do.	13	5	3	5
20	do.	18	5	3	10	62	do.	20	11	3	1
21	do.	16	9	4	0	63	do.	19	0	3	1
22	do.	19	0	4	7	64	do.	15	11	3	4
23	do.	13	3	5	2	65	do.	17	2	2	10
24	do.	11	2	5	4	66	do.	15	5	3	6
25	do.	15	5	2	8	67	do.	13	7	2	7 $\frac{1}{2}$
30 26	do.	20	3	4	10	68	do.	14	7	5	3
27	do.	11	9	3	5	69	do.	17	5	4	1
28	do.	12	2	4	8	70	do.	15	8	3	7 $\frac{1}{2}$
29	do.	10	9	3	6	71	do.	14	1	4	2
30	do.	11	4	4	6	72	do.	12	5	4	5
31	do.	12	10	3	0	73	do.	11	10	3	11
32	do.	18	0	3	5	74	do.	17	10	3	2
33	do.	15	2	2	8	75	do.	13	1	4	1 $\frac{1}{2}$
34	do.	16	9	3	2	76	do.	12	3	3	1
35	do.	9	1	4	3	77/29	do.	21	2	2	9
40 36	do.	21	6	2	8 $\frac{1}{2}$	78	do.	14	1	5	7
37	do.	18	1	3	4	79	do.	14	9	4	7
38	do.	10	6	3	7	80	do.	10	10	3	9
39/29	do.	14	0	3	0	81	do.	17	5	4	0
40	do.	9	2	3	11	82	do.	19	9	4	1
41	do.	24	11	3	2	83	do.	11	0	3	7
42	do.	9	11	4	5	84	do.	15	8	5	3

Exhibits	Nos.	Species	Length	Girth	Nos.	Species	Length	Girth
			ft. in.	ft. in.			ft. in.	ft. in.
No. A 10 List of 90 Logs Timber 2-11-29 <i>—continued.</i>	85	Satin	15 1	4 9	88	Satin	14 10	3 1
	86	do.	16 0	4 6	89	do.	12 0	3 5
	87	do.	12 11	3 9	90	do.	16 9	2 11

2-11-29.

Sgd. E. G. KARUNARATNA,
R. F. O. Rakwana.

No. S D 85
Cash and
Check
Roll
Statement
December,
1929

No. S D 85 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Account for the
Month of December, 1929. 10

Cash Account

1929			Rs. c.	Rs. c.
Dec.	To Balance B/F	...	1	41
	To Cheque from Proprietor	...	800	00

Estate Expenditure Account

Dec.	By Telegram to Greenwood refunds 35 cts., cost of 2 brooms 65 cts.			1 00
------	--	--	--	------

Satinwood Logs Account

	By Amount of cash transferred to satinwood logs transporting a/c			96 72
--	--	--	--	-------

Estate Expenditure Account

	By Comm. on cashing cheque	...	...	4 00 20
	By Payment made to K. R. Murugesu Pillai for goods supplied during September, October and November, 1929	...	...	221 14

Salary Account

	By E. Gerlits' bal. salary for Sept., Oct. and Nov., 1929	...		215 00
--	---	-----	--	--------

Estate Expenditure Account

	By Renewal of gun license Rs. 2.50, registration and postage 21cts.	...	...	2 71
	By Cost of medicines purchased Rs. 8.02, cost of rope for tram Rs. 7.50	...	...	15 52
	By Bus hire on provisions Rs. 4.10, batta to tappal cooly during the month Rs. 3	...	...	7 10 30
	By Tappal book fee Re. 1, postage 40 cts.	...	...	1 40
	By Goods and provisions purchased in Dec., 1929	...	...	42 28

Check Roll Account

	By Payment of bal. wages of all coolies on C. R. for the months Sept., Oct. and Nov., 1929	...	...	82 42
	By Cash advanced to coolies on C. R. during Dec., 1929	...	...	14 65
	Balance	...	...	97 47

801 41 801 41

Goods Account

				Exhibits
				No. S D 85
				Cash and
				Check
				Roll
				Statement
				December,
				1929
				—continued.
1929		Rs. c.	Rs. c.	
Dec.	To Balance value of goods brought forward	...	13 90	
	To Goods, etc. received from Murugesu Pillai in Dec., 1929	...	66 89	
	To Cost of goods, etc. purchased for cash during Dec., 1929	...	42 28	

Estate Expenditure Account

Dec.	By 1 tin k'oil Rs. 5 for estate, 1 packet envelopes 10 cts.	...	5 10
------	---	-----	------

Check Roll Account

	By Goods supplied to coolies on C. R. in December, 1929	...	60 09
--	---	-----	-------

10 **Salary Account**

	By Goods supplied to E. Gerlits, Dec., 1929	...	30 00
--	---	-----	-------

Profit & Loss Account

	By Shortage on rice, etc.	...	2 30
	Balance	...	25 58

123 07 123 07

Check Roll Account

1929					
Dec.	To Balance B/F	...	82 42		
	To Check Roll wages for December, 1929	...	104 55		
20	Dec. By Payment of bal. wages of all coolies, etc. on Check Roll				
	for the months of Sept., Oct. and Nov., 1929	...	82 42		
	By Goods supplied to coolies on C. R. during Dec., 1929	...	60 09		
	By Cash advanced to coolies on C. R. during the month	...	14 65		
	Balance	...	29 81		

186 97 186 97

20-1-30.

Sgd. E. GERLITS.

Exhibits

No. A 9
Forest
Officer's
Notes
1929

No. A 9. Forest Officer's Notes

E. 815/28-10-29.

R. F. O.

For inspection and report.

Sgd. J. A. DE S.

28-10

D. F. O.

No. 897.

Sir,

List of 90 satinwood logs are submitted with dimensions. These logs are old and are transported to 95th mile near Timboolketiya from Than-10 ketiya some years back by one Marcandan Mudaliyar.

A permit may be issued.

Sgd. E. G. KARUNARATNE,
R. F. O., Rakwana.

Circuit Monday,

2-11-29.

It'd. J. A. DE S.

7-11.

Inspected,

E. No. 864/15-11-29.

Issue permit.

20

Sgd. J. A. DE S.

15-11

No. 947/17-11-29.

D. F. O.

Sir,

Permit No. H. 237/100 of even date has been issued and duplicate referred to R. F. O. Kahawatta.

Sgd. E. G. KARUNARATNA,
R. F. O.

File,

16-11-29. 30

It'd. J. DE S.

18-11.

No. X 4 Ledger

Exhibits

Fol. 194.

Thanketiya Timber Sales Account

No. X 4
Ledger
1928/1929

		Rs.	c.	Rs.	c.		
1928	Jan. 1	Brought forward from Folio D 7	...	...	343	22,009	90
	Mar. 31	By Sales proceeds of 22 cubic feet 6 logs satinwood by J. E. David	...	...	241	2,307	00
		To 7/3 cheque Mer. 883 felling transport, etc., David	...	...	243	1,263	50
		To Balance C/D	...	...		23,053	40
10	April 1	By Balance B/D	...	...		24,316	90
	May 31	To Cost of felling, transporting, etc. of 228 cubic feet (6 logs) satinwood, David	...	...	278	798	00
	5	By Sale proceeds of above 6 logs	...	...	
		By 214 c. ft. (less allowance 14 c. ft. sampling, etc.,)	...	...		2,224	00
		To Balance C/D	...	...		24,479	40
	June 1	By Balance B/D	...	...		25,277	40
	Sept. 16	By Sale proceeds of 707 cubic feet (16 logs) new and 84 cubic feet (2 logs old satinwood (J. E. D.))	...	...			3,977
20		To Cost of felling and transport, etc., as per bill of J. E. David	...	...		2,474	50
	30	To Balance c/d	...	...		25,981	90
						28,456	40
	Oct. 1	By Balance B/D	...	...		25,981	90
	Nov. 30	By Sale proceeds of 22 logs 756 cubic feet satinwood by Mr. J. E. David	...	...	403	5,433	50
		To Cost of felling and transport, etc.	...	...		3,484	70
		To Balance C/D	...	...		27,930	70
						31,415	40
30	Dec. 1	By Balance B/D	...	...		27,930	70
	1929	Feb. 7	By Remittance per Rustomjee deficiency on sale rates (J. E. David) now adjusted	...	468	413	50
						28,344	20

Folio 591

I certify that the above is a true copy of the folio 194 of Ledger X 4.

Sgd.
Bookkeeper.
Folio 198.

X 4

40

Thanketiya Syndicate Account

		Rs.	c.	Rs.	c.		
1928	Jan. 1	Brought forward from Fol. 37, 344/345	...	...		60,000	00
1929	Mar. 31	By Alwis as per voucher	...	...	490	21,000	00
	31	To Cheque MB 833 share in cheque 28/2/1928, Alwis by A. L. F. Somasunderam	...	...	489	7,875	00
	31	To Balance c/d	...	...		73,125	00
						81,000	00
	April 1	By Balance B/D	...	...		73,125	00
50		I certify the above is a true copy of folios 194 and 195 of Ledger X 4.					

Sgd.
Bookkeeper.

Exhibits Folio 196

X 4

Folio 197.

No. X 4
Ledger
1928/1929
—continued.

Thanketiya Purchase Account

1928				Rs.	c.	Rs.	c.
Jan.	1	Brought forward from folio D 7	346/347	...	...	293,593	50

Folio 197.

Thanketiya Account Current

1928				Rs.	c.	Rs.	c.
Jan.	1	Brought forward from Folio D 7	350/351	...	...	48,190	72
	21	To Cheque Mer. 138, Gerlits Timber A/c	...	...	205	500	00
				48,690	72	48,690	72
Feb.	1	To Balance B/D	...	...	...	48,690	72
Mar.	16	To Cheque HK 180 Ed. Gerlits	...	...	239	600	00
				49,290	72	49,290	72
April	1	To Balance B/D	...	...	...	49,290	72
	26	To Cheque HK 193 Ed. Gerlits	...	...	268	300	00
	28	To Cheque HK 199 Rathkarawa lease	...	...	268	18	00
				49,608	72	49,608	72
May	1	To Balance B/D	...	...	...	49,609	72
June	18	To Cheque HK 699 E. Gerlits	...	...	296	200	00
	30	To Cash E. Gerlits	...	...	305	50	00
				49,858	72	49,858	72
July	1	To Balance B/D	...	...	...	49,858	72
	3	To Cheque HK 605 E. Gerlits	...	...	320	200	00
	31	By Balance C/D	...	...	...		50,058
				50,058	72	50,058	72
Aug.	1	To Balance B/D	...	...	...	50,058	72
	24	To Cheque Mer. 5002 Gerlits	...	...	341	400	00
	31	By Balance c/d	...	...	...		50,458
				50,458	72	50,458	72
Sept.	1	To Balance B/D	...	...	...	50,458	72

30

I certify that the above is a true copy of the folios 196 and 197 of Ledger X 4.

Sgd.

Bookkeeper.

No. S D 94 Statement of Account

Messrs. J. E. David & Co., Colombo Timber Account.

Exhibits

No. S D 94
Statement
of Account
1928/1929

			Rs.	c.	Rs.	c.
1928						
Mar.	25	By Cost of felling and transport of 8 logs ...			1,263	50
		To Cheque MB 883 7-8-28 ...	1,263	50		
		To proceeds sale of 222 c. ft. satinwood ...	2,307	00		
		By Cheque remittance ...			2,307	00
May	31	By Cost of felling and transport 6 logs ...			798	00
		To Proceeds sale of 214 c. ft. satinwood ...	2,224	00		
10		By Cheque remittance ...			1,426	00
Sept.	1	By Cost of felling and transporting 16 logs ...			2,474	50
	16	To Proceeds sale of 707 and 84 c. ft. satinwood ...	3,977	00		
		By Cheque remittance ...			1,502	50
Nov.	8	By Cost of felling and transport 22 logs ...			3,484	70
	30	To Proceeds sale of 756 c. ft. satinwood ...	5,433	50		
		By Cheque remittance ...			1,948	00
1929						
April	5	By Cost of felling and transport 50 logs ...			6,576	50
		By Transport to Grandpass ...			281	85
		To Proceeds sale of 1,711 c. ft. satinwood ...	16,020	00		
20		By Cheque remittance ...			6,000	00
		By Audit Ariston Garage ...			1,000	00
		By Balance carried down ...			2,162	45
			31,225	00	31,225	00
To Balance brought down (irrecoverable) ...					2,162	45

No. S D 86 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for
March, 1920No. S D 86
Cash and
Check Roll
Statement
March, 1920

Cash Account

			Rs.	c.	Rs.	c.
1920						
30 Mar.		To Balance B/F ...		41	62	
		To Cheque from Proprietor ...	600	00		

Estate Expenditure Account

		By Expenses incurred on 2 coolies going Rakwana with letter to Police <i>re</i> cooly's suicide—'bus hire ...			3	75
		By Expenses incurred on 2 coolies returning from Rakwana <i>re</i> cooly's suicide—'bus hire, etc. ...			4	00
		By Expenses incurred at Colombage <i>re</i> inquest and enquiry ...			2	58
		By Other expenses <i>re</i> inquest and inquiry ...			10	00
		By Expenses <i>re</i> a further inquiry in connection with cooly's suicide ...			0	90
40		By Cost of telegram to Greenwood <i>re</i> funds... ..			0	80

Exhibits

No. S D 86
Cash and
Check Roll
Statement
March, 1930
—continued.

Check Roll Account

By Payment in full of bal. wages of all coolies for the months of Dec., 1929, and Jan. and Feb., 1930	Rs. c.	Rs. c.
...		105 45

Salary Account

By E. Gerlits' bal. salary Dec., 1929 and Jan. and Feb., 1930	220 00
---	-----	-----	-----	-----	--------

Estate Expenditure Account

By Payment to Murugesu Pillai for goods received in Dec., 1929 and Jan., 1930	...	...	...	103 01
By Payment to Charles Appuhamy for goods received in Jan. and Feb., 1930	...	...	...	126 94
By fee to doctor medical attendance on E Gerlits <i>re</i> teeth	...	...	...	10 00
By Bus hire on provisions from Godakawela Rs. 4.80, comm. on cheque Rs. 6	...	...	...	10 80
By Tappal book fee Re. 1, postage 39 cts.	...	...	...	1 39
By Batta paid to coolies for tappal during the month	...	...	...	6 35

Check Roll Account

By Cash advanced to coolies on C. R. during March, 1930	...	...	...	2 25
Balance	...	...	...	33 90

641 62	641 62 20
--------	-----------

Goods Account

1930				
Mar.	To Balance value of goods B/F	...	...	5 25
	To Goods and provisions received from W. K. D. Charles Appuhamy during March, 1930	...	...	90 19

Estate Expenditure Account

By 1 tin k'oil Rs. 4.85, 2 lbs. green ginger for planting 88 cts., 2 pkts. envelopes 30 cts., 1 lb. senna leaves 25 cts., 1 bottle malted milk on medical aid a/c Rs. 2.25	8 53
--	-----	-----	-----	------

Check Roll Account 30

By Goods and provisions supplied to coolies on C. R. during March, 1930	45 99
---	-----	-----	-----	-------

Salary Account

By Provisions supplied to E. Gerlits in March, 1930	20 00
---	-----	-----	-----	-------

Profit & Loss Account

By Shortage on rice, etc.	...	...	...	2 45
Balance	...	...	...	18 47

95 44	95 44
-------	-------

		Check Roll Account		Exhibits	
		Rs.	c.	Rs.	c.
1980					
Mar.	To Balance B/F	105	45		
	To Check Roll wages for March, 1930	91	54		
	By Payment of bal. wages of all coolies on Check Roll for the months of Dec., 1929 and Jan. and Feb., 1930			105	45
	By Goods and provisions supplied to coolies on C. R. in March, 1930			45	09
	By Cash advanced to coolies on C. R. during March, 1930			2	25
10	Balance			43	30
		<hr/>		<hr/>	
		196	99	196	99

12-4-1930.

Sgd. E. GERLITS.

No. S D 151. Letter.

Thanketiya Estate,
Pallebadde, 14th April, 1930.
Kahawatta.

No. S D 151
Letter
14-4-30

A. J. VANDER POORTEN, ESQ.,
Galagedera.

Dear Sir,

I enclose a/cs for the month of March and trust that you will be pleased to find same in order. The balances one amount to Rs. 213.49 on a/c Check Roll Salary and Provisions. The delay in sending you this statement was due to my having had four bad teeth of mine extracted at one time at the Kahawatta hospital. I am afraid that a few more will have to be taken off.

I trust that you are in receipt of my letter acknowledging receipt of your letter and also sending you the rates of contractor Aron Singho Appuhamy who is prepared to do the felling and transporting of the satinwood and also the ebony which you intend extracting from the forest. I have not heard from I. D. Deonis of Waga but hope that he has written to you. I believe you may find his rates a bit higher than this man Aron Singho Appuhamy. I am also trying to find out anyone else who is able to do the work.

I find hard for labour and it is a wonder that I get even a few men to stick on with me in this jungle. They prefer town life and to be by the roadside. It seems worse after that cooly of mine committed suicide as they dread to pass through Rathkarawa forest alone.

Hoping to hear that you will commence the extraction of timber at an early date as that would mean some work and people about the place.

Sgd. E. GERLITS.

40 P.S.—In case you are visiting me soon I shall be glad to have a few extra days' notice as the river is always in flood and my tappal at times delay.

Sgd. E. G.

Exhibits
No. S D 87
Cash and
Check Roll
Statement
June, 1930

No. S D 87 Cash and Check Roll Statement

Thanketiya Estate—Statement of Cash, Goods and Check Roll Accounts for June, 1930

		Rs.	c.	Rs.	c.
Cash Account					
1930					
June	To Balance B/F		1		
	To Cheque from Proprietor		300		
					46
					00
Estate Expenditure Account					
	By 'bus hire on goods and provisions transported during May, 1930				8 95 10
Check Roll Account					
	By Bal payment of wages of all coolies on C. R. for March and April, 1930				78 25
Estate Expenditure Account					
	By Payment to W. E. D. Charles Appuhamy for pro- visions supplied March, 1930				90 09
Salary Account					
	By E. Gerlits' bal. salary for March, 1930				80 00
Estate Expenditure Account					
	By Cost of making 2 screws Rs. 8.25 for tram wires, 'bus hire on goods for June, 1930, Rs. 3.35				11 60
	By Batta paid to tappal cooly for June Rs. 3, tappal book fee Re. 1, postages 24 cts.				4 24
Check Roll Account					
	By Cash advance to coolies during June, 1930				8 35
Estate Expenditure Account					
	By Part payment made to (torn)				0 25
	Balance				4 00
					301 04
					301 04
Goods Account					
1930					80
June	To Balance value of goods B/F		27		
	To Goods received from W. K. D. Charles Appuhamy in June, 1930		88		
					43
					43
Estate Expenditure Account					
	By 1 tin k'oil Rs. 4.90, 1 bottle malted milk Rs. 2.18, medical aid, stationery, etc. Rs. 1.24				8 82
	By 2 note books 30 cts., 2 coir brooms 30 cts.				0 60

Check Roll Account

By Goods and provisions supplied to coolies during June, 1930

Rs. c.

Rs. c.

Exhibits
No. S D 87
Cash and
Check Roll
Statement
June, 1930
—continued.

46 17

Salary Account

By Goods supplied to E. Gerlits June, 1930

35 00

Profit & Loss Account

By Shortage in rice, etc.

2 85

Balance

17 92

110 86

110 86

10

Check Roll Account

1930
June

To Balance B/F

114 50

To Check Roll wages for the month of June, 1930

77 48

By Payment of bal wages of all coolies on C. R. for March and April, 1930

73 75

By Goods and provisions supplied to coolies on C. R. during June, 1930

46 17

By Cash advanced to coolies on C. R. during the month... ..

8 55

Balance

63 51

191 98

191 98

20

Sgd. E. GERLITS.

2-7-1930.

No. A 22. Permit

H. 302/54

No. A 22
Permit
4-7-30

Permit to Remove Forest Produce

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : A. J. Vander Poorten.

30 Permit issued to R. D. Aron Appuhamy

of Waga

to remove from Thanketiya

in the

following 16 logs within one month under the printed conditions to be removed to 95th mile Madampe-Hambantota Road by elephants and thence to Kahawatta by carts.

Exhibits
Report of

No. A 22
Permit
4-7-30
—continued.

List of Timber

		ft. in.	ft. in.		ft. in.	ft. in.
1	Satin	12 10	× 8 4	9	Satin	13 5 × 6 9
2	do.	22 3	× 5 10	10	do.	21 10 × 4 11
3	do.	12 0	× 6 4½	11	Palu	12 11 × 7 7
4	do.	10 5	× 6 11	12	do.	16 1½ × 6 8
5	do.	16 5	× 5 6½	13	do.	14 3 × 6 9½
6	do.	14 4	× 6 0½	14	Mendora	15 5½ × 6 2
7	do.	10 9	× 7 10½	15	do.	7 0 × 4 6½
8	do.	14 11½	× 5 8	16	do.	20 1 × 5 7

Dated 4th July, 1930.

E. G. KARUNARATNA,
Forest Officer.

No. A 23
Permit
17-7-30

No. A 23. Permit

No. H. 302/56

Permit to Remove Forest Produce

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : Mr. A. J. Vander Poorten.

20

Permit issued to R. D. Aron Appuhamy
of Colombo are to remove from Kahawatta
Railway Station in the the following logs
within ten days under the printed conditions.

Report of part of logs appearing on H 302/54 of 4-7-30.

List of Logs referred to

		ft. in.	ft. in.		ft. in.	ft. in.
1	Satin	12 10	× 8 4	8	Satin	14 11½ × 5 8
2	do.	22 3	× 5 10	9	do.	13 5 × 6 9
3	do.	12 0	× 6 4½	10	do.	21 10 × 4 11 30
4	do.	10 5	× 6 11	13	Palu	14 3 × 6 9½
5	do.	16 5	× 5 6½	14	Mandora	15 5½ × 6 2
6	do.	14 4	× 6 0½	15	do.	17 0 × 4 6½
7	do.	10 9	× 7 10½	16	do.	20 1 × 5 5

(14 logs in all)

Dated 17th July, 1930.

E. G. KARUNARATNA,
Forest Officer.

No. A 24. Permit

H 302/58

Exhibits

No. A 24
Permit
21-7-30

Permit to Remove Forest Produce

(Land adjacent to land at the disposal of the Crown)

Ratnapura District

Name of Permit-holder : Mr. A. J. Vander Poorten of Galagedera.

Permit issued to R. D. Aron Appuhamy
of Colombage are are to remove from Kahawatta
10 in the the following logs
within 7 days under the printed conditions by rail to Colombo from
Kahawatta Railway Station.

Report of *vide* Permit H 302/54 of 4th July, 1930.

Log No. 11 Palu 12' 11" × 7' 7"

Log No. 12 Palu 16' 1½" × 6' 8"

Dated 21st July, 1930.

Sgd. E. G. KARUNARATNA,
Forest Officer.

No. S D 88. Cash and Check Roll Statement

20 Thanketiya Estate—Final Statement of Goods, Check Roll
and Goods Accounts.

No. S D 88
Cash and
Check Roll
Statement
July, 1930

Goods Account

	Rs.	c.
To Value of Goods B/F	...	17 92

(" By " items torn)

Check Roll Account

To Balance B/F	...	63 51
To Check Roll wages for July, 1930 up to 20th	...	68 70

 132 21

(" By " items torn)

30

Cash Account

To Balance B/F	...	4 18
To Cheque from Proprietor	...	500 00

(" By " items torn)

Exhibits
 No. A 25
 Permit
 5-8-30

No. A 25. Permit

Permit to Remove Forest Produce

(Land adjacent to the land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : Mr. A. J. Vander Poorten.

Permit issued to H. D. Aron Appuhamy
 of Colombage are to remove from Thanketiya in
 the W. D. the following
 satinwood within 20 days under the printed conditions by elephants to 10
 Timboolketiya and thence by carts to Kahawatta Railway Station only.

List is attached.

Sgd. E. G. KARUNARATNE,
Forest Officer.

Dated 5th August, 1930.

First Copy.

Satinwood Logs Stamped, Measured and Numbered for Mr. A. J.
 Vander Poorten from Thanketiya in U. D. *vide* D. F. O.'s
 E 425 of 22-7-30.

Nos.	Species	Length ft. in.	Girth ft. in.	Nos.	Species	Length ft. in.	Girth ft. in.
17	Satin	18 11	5 2	28	Satin	16 3	5 7
18	do.	10 11	5 11½	29	do.	14 0	6 3½
19	do.	12 10	6 3½	30	do.	13 10	7 7
20	do.	18 5	5 1	31	do.	18 6	6 0
21	do.	20 3	5 3½	32	do.	15 9	4 11½
22	do.	20 8	5 4	33	do.	17 4	5 2½
23	do.	18 2	5 0½	34	do.	17 6	4 5
24	do.	15 5	5 4½	35	do.	14 0	6 9
25	do.	15 0	5 0	36	do.	21 0	5 10
26	do.	15 2½	5 8	37	do.	15 4	4 11 30
27	do.	23 10	4 6	38	do.	13 9	5 6½

Permit H 302/65 of 5-8-30/24-8-30.

Marks on logs C 1 v 1 P A J. v P Nos. & P.

D, F, O.'s E 425 of 22-7-30 returned to him by my No. of 5-8-30,

No. A 26. Permit

Permit to Remove Forest Produce.

Exhibits
 No. A 26
 Permit
 22-8-30

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : Mr. A. J. Vander Poorten of Galagedera.

Permit issued to R. D. Aron Appuhamy
 of Colombage are to remove from Kahawatta in
 the the following satin logs
 within 10 days under the printed conditions by rail to Colombo

10

List referred to

		ft. in.	ft. in.			ft. in.	ft. in.
17	Satin	18 11	× 5 2	28	Satin	16 3	× 5 7
18	do.	10 11	× 5 11½	29	do.	0 14	× 3 3½
19	do.	12 10	× 6 3½	30	do.	13 10	× 7 7
20	do.	18 5	× 5 1	31	do.	18 6	× 6 0
21	do.	20 3	× 5 3½	32	do.	15 9	× 4 11½
22	do.	20 8	× 5 4	33	do.	17 4	× 5 2½
23	do.	18 2	× 5 0½	34	do.	17 6	× 4 5
24	do.	15 5	× 5 4½	35	do.	14 0	× 6 9
2025	do.	15 0	× 5 0	36	do.	21 0	× 5 10
26	do.	15 2½	× 5 8	37	do.	15 4	× 4 11
27	do.	23 10	× 4 6	38	do.	13 9	× 5 6½

Report of

Timber on H 302/65 of 5-8-30 for road transport.

Dated 22-8-1930,

Sgd. E. G. KARUNARATNA,
Forest Officer.

No. A 27. Permit

H 302/72.

Permit to Remove Forest Produce

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : A. J. Vander Poorten.

Permit issued to H. D. Aron Appuhamy
 of Colombage are to remove from Thanketiya
 in the the following 15 logs
 within 20 days under the printed conditions. To be removed to cart road 10
 by elephants and thence to Kahawatta by carts.

Report of personal inspection.

List of 15 logs is attached.

2nd Lot of Satin Stamped, Measured for R. D. Aron Appuhamy for
 and on behalf of Mr. A. J. Vander Poorten from Thanketia in
 U. D. *vide* D. F. O.'s 425 of 22-7-30

No.	Species	Length ft. in.	Girth ft. in.	No.	Species	Length ft. in.	Girth ft. in.
39	Satin	15 0	5 9	47	Satin	16 0	4 9½
40	do.	18 5	5 6½	48	Halmilla	26 2	4 10 20
41	do.	16 2	4 11	49	Satin	14 0	6 3
42	do.	14 4½	4 11½	50	do.	18 6	4 10½
43	do.	15 8	5 2½	51	do.	15 1	4 10
44	do.	11 3	7 1½	52	Palu	17 9	5 10
45	do.	21 3	4 9	53	Satin	16 8	6 0
46	do.	14 2	4 10				

Log No. 41 girth taken at 9' 3" from base.

Log No. 50 girth taken at 7' 7" from base.

Dated 25th August, 1930.

Sgd. E. G. KARUNARATNA,
 Forest Officer,

No. A 28. Permit

Exhibits

Permit to Remove Forest Produce

No. A 28
Permit
9-9-30

(Land adjacent to land at the disposal of the Crown)

Ratnapura District.

Name of Permit-holder : Mr. A. J. Vander Poorten.

Permit issued to R. D. Aron Appuhamy
of Colombage are
to remove from Kahawatta in the
following 15 logs within 10 days
under the printed conditions. To be removed by rail to Colombo.
Report of personal inspection.

List of Logs

		ft.	in.	×	ft.	in.		ft.	in.		ft.	in.
39	Satin	15	0	×	5	9	47	Satin	16	8	×	4 9½
40	do.	15	0	×	5	6½	48	Halmilla	26	2	×	4 10
41	do.	16	2	×	4	11	49	Satin	14	0	×	6 3
42	do.	14	4½	×	4	11½	50	do.	18	6	×	4 10½
43	do.	15	8	×	5	2½	51	do.	15	1	×	4 10
44	do.	11	3	×	7	1½	52	Palu	17	9	×	5 10
2045	do.	21	3	×	4	9	53	Satin	16	8	×	6 0
46	do.	14	2	×	4	10						

Sgd. D. A. F. RATNAYAKE,
Atg. Range Forest Officer.

Dated 9-9-1930.

No. A 29. Permit

No. A 29
Permit
23-9-30

H 302/85

Permit to Remove Forest Produce

(Land adjacent to land at the disposal of the Crown)

Name of Permit-holder : A. J. Vander Poorten.

Exhibits
No. A 29
Permit
23-9-30
—continued.

Permit issued to R. D. Aron Appuhamy
of Colombage are
Thanketiya in the
13 satin logs within one month under the printed conditions. To be
removed to cart road by elephants and thence to Kahawattā by carts.

to remove from
the following

Report of personal inspection.

List of Timber

		ft. in.	ft. in.			ft. in.	ft. in.
54	Satin	16 9	× 6 9	61	Satin	17 6	× 4 10
55	do.	16 6	× 6 6	62	do.	14 9	× 4 11 10
56	do.	13 1½	× 6 8	63	do.	15 10	× 4 9
57	do.	13 1	× 7 3½	64	do.	13 9	× 5 0
58	do.	11 0	× 5 10	65	do.	19 6	× 6 0½
59	do.	17 3	× 4 10	66	do.	12 3	× 6 0
60	do.	16 8	× 5 5				

Sgd. D. A. F. RATNAYAKE,
Atg. Forest Officer.

Dated 26-9-1930.

No. A 30
Permit
4-10-30

No. A 30. Permit

H 302/87

Permit to Remove Forest Produce

20

(Land adjacent to land at the disposal of Crown)

Ratnapura District

Name of Permit-holder : A. J. Vander Poorten of Galagedera.

Permit issued to R. D. Aron Appuhamy
of Colombage are
in the
within seven days under the printed conditions by rail to Colombo.

to remove from Kahawatta
the following satinwod

Report of personal check.

Exhibits
No. A 80
Permit
4-10-30
—continued.

List referred to

		ft. in.		ft. in.		ft. in.		ft. in.					
54	Satin	16	9	×	6	9	61	Satin	17	6	×	4	10
55	do.	16	6	×	6	6	62	do.	14	9	×	4	11
56	do.	13	1½	×	6	8	63	do.	15	10	×	4	9
57	do.	13	1	×	7	3½	64	do.	13	9	×	5	0
58	do.	11	0	×	5	10	65	do.	19	6	×	6	0½
59	do.	17	3	×	4	10	66	do.	12	3	×	6	0
1060	do.	16	8	×	5	5							

Sgd. E. G. KARUNARATNE,
Forest Officer.

Dated 4-10-1930.

No. S D 95. Bill

No. S D 95
Bill
10-12-30

A. J. VANDER POORTEN, ESQ.,

To BROOKE BOND CEYLON LTD.,
Colombo.

Charges on four logs satinwood wg. tons 4-14-1-22 shipped per ss.
"Oxfordshire" of 3-12-30 to Antwerp for the Director of Miroiterie
Generale de Belgique, 320 Rue de Palais Brussels.

20					Rs.	c.
	To Freight	..	...	..	143	44
	To Harbour dues at .50 per ton	..	...	..	2	50
	To Lighterage at Rs. 2.25 per ton	..	...	..	10	63
	To Bill of Lading stamps	..	...	..	0	50
	To Weighing charges	..	...	..	4	00
	To Agency fee	..	...	..	5	00
					<hr/>	
					166	64
					<hr/>	

Sgd.
Director, Brooke Bond, Ltd.

Exhibits

No. S D 84
Satinwood
Logs
Account
1929/1930

No. S D 84 Satinwood Logs Account

Thanketiya Estate—Statement and Account of 90 Satinwood Logs Despatched to Colombo

		Rs. c.	Rs. c.
1929			
Sept.	To Cheque from Proprietor	300 00	
Dec.	To do.	500 00	
	To Cash transferred from estate a/c cheque received from Proprietor	96 72	
1929			
Oct.	By Expenses going Timbulketiya and Colombagedera in connection with logs	1 35	10
24	By Expenses going Timbulketiya and Colombagedera to measure satinwood logs	2 65	
31	By Expenses going Timbulketiya and Colombagedera to measure logs along with Forest Officer, meals and other expenses, etc. By Payment made on barking and cleaning logs as agreed upon	9 25	20 00
Nov. 10	Expenses going Colombagedera in connection with satinwood logs	1 55	
19	By Expenses going Colombagedera in connection with despatch of logs to Kahawatta	1 48	
Dec. 4-18	By Expenses going Kahawatta to load logs to Colombo—Bus hire to Kahawatta and back Rs. 2.20, expenses meals etc. Kahawatta Rs. 13.40	15 60	20
	By Cost of telegram, postage, etc.	0 47	
	By charges loading 4 wagons Rs. 8.50, other expenses, etc. Kahawatta Rs. 6	14 50	
	By Commission on cheques	6 00	
	By Payment made for loading logs into carts at Timbulketiya and unloading at Kahawatta Railway Station as agreed upon	45 00	
17-22	By Expenses going to Kahawatta to load logs to Colombo		
	By Bus hire to Kahawatta and back Rs. 2.20, expenses meals, etc. Rs. 16.98 at Kahawatta	19 18	30
	By Cost of telegram, postage, etc.	0 77	
	By Charges loading 4 wagons Rs. 8.50, other expenses Rs. 6 at Kahawatta	14 50	
30	By Payment made in full settlement on transporting 119 cubic feet of satinwood logs from Timbulketiya to Kahawatta at 60 cts. per cubic foot	714 60	
1930			
Jan. 9-18	By Expenses going Kahawatta to load logs to Colombo.		
	By Bus hire to Kahawatta and back Rs. 2.20, expenses meals etc. Rs. 14.78 at Kahawatta	16 98	40
	By Cost of telegram postage	0 39	
	By charges loading 3 wagons Rs. 6.50, other expenses Rs. 6 at Kahawatta	12 50	
		896 72	896 72

90 satinwood logs despatched Colombo. Weight 39 tons 10 cwt. 3 qrs. 7 lbs. Freight payable Colombo on above Rs. 377.84.

Sgd. E. GERLITS.

No. S D 84a Satinwood Measurement Account

Thanketiya Estate—Measurements of 90 Satinwood Logs

Exhibits

No. S D 84a
Satinwood
Measurement
Account
1930

Nos.	Length ft. ins.	Girth ft. ins.	Cubic Measure		Nos.	Length ft. ins.	Girth ft. ins.	Cubic Measure		
			ft. ins.	pi.				ft. ins.	pi.	
1	15 4	5 11	33	3 6	46	10 2	4 4	11	8 10	
2	17 9	4 3	20	0 4	47	9 7	3 8	7	11 9	
3	17 0	4 9	23	11 8	48	14 3	3 4	9	10 9	
4	12 3	3 9	10	9 1	49	12 6	4 3	14	1 3	
5	8 3	3 4	12	8 1	50	13 9	4 3	15	6 2	
6	13 11	3 8	11	6 7	51	7 10	4 9½	10	11 1	
7	15 10	4 8	21	5 3	52	8 5	3 9	7	2 11	
8	16 4	3 10	14	11 1	53	11 2	3 11	10	6 6	
9	18 10	3 9	16	5 8	54	11 9	3 7	9	5 0	
10	11 2	4 4½	12	10 11	55	13 9	3 4	9	6 7	
11	21 0	3 1	12	5 8	56	13 8	3 11	12	11 3	
12	14 4	3 4½	10	7 1	57	20 4	3 5	14	9 3	
13	12 6	4 9½	17	7 5	58	15 6	3 4½	10	9 2	
14	14 10	3 4	10	2 11	59	7 9	3 5½	5	7 9	
15	14 7	3 1	8	7 3	60	11 2	3 6½	8	5 0	
16	15 1	2 11	7	11 8	61	13 5	3 5	9	7 11	
17	12 10	4 0	12	9 0	62	20 11	3 1	12	3 10	
18	21 3	3 0	11	11 5	63	19 0	3 1	11	3 5	
19	14 7	2 10	9	9 4	64	15 11	3 4	10	11 3	
20	18 5	3 10	16	9 1	65	17 2	2 10	8	6 4	
21	16 9	4 0	16	9 0	66	15 5	3 6	11	8 0	
22	19 0	4 7	24	11 4	67	13 7	2 7½	5	7 6	
23	13 3	5 2	22	1 3	68	14 7	5 3	24	11 8	
24	11 2	5 4	19	6 8	69	17 5	4 1	17	11 8	
25	15 5	2 8	6	9 4	70	15 8	3 7½	12	5 2	
26	20 3	4 10	29	6 9	71	14 1	4 2	15	2 3	
27	11 9	3 5	8	6 9	72	12 5	4 5	14	11 1	
28	12 2	4 8	16	4 0	73	11 10	3 11	11	3 1	
29	10 9	3 6	8	2 8	74	17 10	3 2	11	1 5	
30	11 4	4 6	14	2 9	75	13 1	4 1½	13	6 6	
31	12 10	3 0	7	2 0	76	12 3	3 1	7	3 3	
32	18 0	3 5	13	1 7	77	21 2	2 9	9	11 1	
33	15 2	2 8	6	8 0	78	14 1	5 7	27	3 3	
34	16 9	3 2	10	5 11	79	14 9	4 7	19	4 3	
35	9 1	4 3	10	1 11	80	10 10	3 9	9	5 3	
36	21 6	2 8½	9	6 8	81	17 5	4 0	17	3 0	
37	18 1	3 4	12	6 0	82	19 9	4 1	20	6 11	
38	10 6	3 7	8	5 0	83	11 0	3 7	8	9 10	
39	14 0	3 0	7	10 6	84	15 8	5 3	26	8 4	
40	9 2	3 11	8	7 6	85	15 1	4 9	21	1 9	
41	24 11	3 2	15	6 1	86	16 0	4 6	20	3 0	
42	9 11	4 5	11	10 7	87	12 11	3 9	11	2 4	
43	18 0	2 9	8	6 1	88	14 10	3 1	8	9 0	
44	14 10	3 7	11	9 11	89	12 0	3 5	8	9 0	
45	16 10	2 11	8	10 10	90	16 9	2 11	8	10 10	
									1,191	5 6

Exhibits
No. S D 96
Timber
Contractor's
Account
1930

No. S D 96 Timber Contractor's Account

R. D. Aron Appuhamy, Esq., Thanketiya Timber Contractor

Ledger X4

Folio 855

1930					Rs. c.	Rs. c.
July 23	To	Cheque MB 939 advance	...	...	1,750 00	
Sept. 1	Do.	885 do.	...	...	2,000 00	
Oct. 20	Do.	942 do.	...	...	1,000 00	
Nov. 21	Do.	265 do.	...	...	902 75	
	To	Rail freight paid by D. S. R. 66 logs	...	...	676 60	
	To	Warehouse rents, etc.	...	...	63 65	10
	By	Felling 66 logs 2,105 c. ft. at Rs. 3 as agreed upon	...	...		6,315 00
	By	transport on tools and materials	...	...		78 00
					<hr/>	
					6,393 00	6,393 00

Bank Pass Book is available to prove the payments.

No. S D 133
List of
Sawn
Satinwood
1930

No. S D 133 List of Sawn Satinwood

List of Satinwood Sawn Timber Despatched to Mr. H. Nugawela.

Pieces			in.	in.	21-6-30			in.	in.
6-1930					1	...	...	1	5
4	...	...	1	3	10 $\frac{1}{2}$	53			17 $\frac{1}{2}$
27	...	...	1	3	10 $\frac{1}{2}$	35			13
57	...	...	1	3	9	62			121 $\frac{1}{2}$ 20
56	...	...	1	3	7 $\frac{1}{2}$	222			4
112	...	...	1	3	7	16			5
21	...	...	1	3	9 $\frac{1}{2}$	27			14
123	...	...	1	3	5 $\frac{1}{2}$	62			13 $\frac{1}{2}$
231	...	...	1	3	4 $\frac{1}{2}$	12			12
230	...	...	1	3	5	6	...	...	15
300	...	...	1	3	3 $\frac{1}{2}$	40	...	...	17
365	...	...	1	3	4	41			11 $\frac{1}{2}$
67	...	...	1	3	8	90			10 $\frac{1}{2}$
138	...	...	1	3	6 $\frac{1}{2}$	79			11 30
138	...	...	1	3	2 $\frac{1}{2}$	104			9 $\frac{1}{2}$
327	...	...	1	3	3	99			10
154	...	...	1	3	6	317			7 $\frac{1}{2}$
10	...	...	1	3	2	168			7
42	...	...	1	3	8 $\frac{1}{2}$	127			6 $\frac{1}{2}$
22	...	...	1	3	11	72			9
10	...	...	1	3	12	1			8 $\frac{1}{2}$
3	...	...	1	3	13	381			16
1	...	...	1	3	15	162			6
1	...	...	1	3	12 $\frac{1}{2}$	6			8 40
						3			4 $\frac{1}{2}$
						135			14 $\frac{1}{2}$
						19			5 $\frac{1}{2}$
						51			4
									4 $\frac{1}{2}$

		26-6-30		Exhibits	
	2	3		8 6 8	6½
	1	15½		3 8 10	6
	1	3½		4 6 8	6
	2395	3031		2 8 10	7
				2 8 12	7
	26-6-30			1 6 12	4
	6	4		1 6 12	9½
	17	4½		1 8 12	9½
	32	5		1 8 10	6½
	51	5½		1 8 10	10
10	137	6		1 8 12	9
	111	6½		1 8 12	12½
	221	7		5 6 8	3
	159	7½		2 6 8	12½
	140	8		1 6 8	8½
	126	8½		1 6 7	7
	125 1 5	9		1 6 8	10
	92	9½		1 6 8	4
	71	10		1 6 8	3½
	36	10½		1 6 8	5
20	22	11		1 6 8	13
	7	11½		3 6 8	15
	12	12		1 6 8	11
	2	12½		1 6 8	14½
	8	13		1 6 12	12
	10	14			
	5	15			
	3 1 3	3		46	
	1	5			
	1	5½			
30	1395	4552½			

No. S D 136 Account

Ledge 3

Folio 85.

No. S D 186
Account
1930

Dalada Maligawa Kandy—Accounts of Timber supplied by the Colombo New Timber Works

1930		Rs.	c.	Rs.	c.
July 6	To Value of 12,916 s. ft. satinwood used to execute the order of Thanketiya timber at ½ Re. 1 per s. ft. ...			12,916	00
	To Value of 2,307 s. ft. satinwood of Meedeniya and Nugawela timber at Re. 1 per s. ft. ...			2,307	00
				<hr/>	
				15,223	00
40	To Cutting charges at Rs. 10	1,522	30		
	To Tonguing, planing and grooving at Rs. 12	1,826	76		
	To Cutting charges for jams and windows	250	00		
	To Transport	75	00		
				<hr/>	
				3,674	06
	Less Cheque 31-1-30	1,000	00	2,674	06
				<hr/>	
				17,897	06

Mortgage Ledger folio 22,

Exhibits
No. P 15
Statement
of Accounts
980

No. P 15 Statement of Accounts

	Rs.	c.	Rs.	c.
Messrs. P. B. Nugawela and others Dr. interest on Rs. 16,852				
at 10% L3/81				
From 1-6-1931 to 17th July, 1931 	217	00		
Interest on Rs. 148.45 at 10%				
From 1-6-1931 to 17th July, 1931 			1	91
Interest on Rs. 2,812 at 10%				
From 12-6-1931 to 17th July, 1931 	26	97		
To interests and Ds' a/c by above L4/84				245 88 10
Colombo New Timber Works A/c L4/44				
15,223 sq. ft. timber used to execute an order at Re. 1 per sq. ft.	15223	00		
To Thanketiya timber sales a/c by above L2/b 				
12,916 sq. ft. satinwood at Re. 1 calculated on outturn ... 163				12,916 00
To P. B. N. and Meedeniya Old Tin Use A/c and 3 by 557 c. given outturn 2,307 sq. ft. folio 60 at Re. 1 per sq. ft. credited this a/c as per arrangement 				2,307 00
July, 1930				
Messrs. P. B. Nugawela No. 2 A/c L3/85 (Dalada Maligawa A/c)				
15 223 sq. ft. timber supplied Re. 1 per sq. ft.	Rs. 15,223.00			20
Cutting charges at Rs. 10 per 100 sq. ft.	,, 1,522.30			
Tonguing, planing and grooving at Rs. 12	,, 1,826.76			
Cutting charges for Janis windows, etc.	,, 260.00			
Transport to Railway Station 	,, 75.00			

	Rs. 18,897.06			
Less Rs. 1,000 paid in March, 1930 a/ccted 			17,897	06
To Colombo New Timber Works L/444				17,897 06

I certify the above is a true copy of folio No. 313 of the Journal SD 134 marked as P 15.

Sgd. C. C. SAYAKKARA, 30
 Bookkeeper.

No. S D 97. Bill.

Exhibits

A. J. VANDER POORTEN Esq.
Galagedera.

No. S D 97
Bill
13-4-31

To BROOKE BOND CEYLON LTD. COLOMBO.

Charges on 2 logs satinwood wg. tons 2-19-0-0 shipped per ss. " City of Chestor " of 12-4-31 to Havre for Monsieur A. Charles, 60, Dumont Durville le Havre.

			Rs.	c.
	To Freight	... ..	89	27
	To Harbour dues at 50 cts. per ton	... ..	1	50
10	To Lighterage at Rs. 2.25 per ton	... ..	6	64
	To Bill of Lading stamps	... ..	0	50
	To Certificate of origin	... ..	0	75
	To Agency fee	... ..	5	00
			<u>101</u>	<u>66</u>

E. & O. E.

Sgd.
Director, Brooke Bond Ltd.

A/c sale as this is with Messrs. P. V. S. Aiyar & Co. Taken for Income Tax purposes.

20

No. S D 118. Letter.

P. L. SCHUBERT.

116, York Street,
Colombo, 18th May, 1931.

No. S D 118
Letter
18-5-31

A. J. VANDER POORTEN, Esq.,
Greenwood Group, Galagedera.

Dear Sir,

Herein I enclose you the measurements of the 20 logs for your information one list without making allowances for the holes in question and the other after making the allowances.

I am giving the bank the full measurements of the logs without making allowances subject to London measurements and acceptance for example if they can accept with the holes they will pay for the entire quantity, otherwise they will only remit money less such quantity.

I will be shipping these logs this week, after placing the logs on board will hand the documents, sight draft, etc. to the bank as arranged with instructions to pay you Rs. 5 per cubic foot according to measurements accepted by the other end.

Exhibits
No. S D 118
Letter
18-5-31
—continued.

Further, I have to inform you that there were some differences in the cubical contents of these logs. Perera had been to my office and it has been rectified now.

Sgd. P. L. SCHUBERT,

No. S D 119
Letter
26-5-31

No. S D 119. Letter.

116, York Street,
26th May, 1931.

LIONEL & Co.

A. J. VANDER POORTEN, Esq.,
Galagedera.

20 Satinwood Logs.

10

Dear Sir,

We have to inform you that we have this day shipped the 20 satin-logs and have handed the documents to the Mercantile Bank of India, Ltd., namely bills of lading, sight drafts, measurements, etc. with instructions to collect same and pay to your account on our behalf the sum of Rs. 2,985 when this draft is duly met, subject to London measurements, approval of the logs.

The above amount is according to full measurements of the logs at Rs. 5 per cubic foot without allowing for the holes referred in our letter of the 6th instant in the event of any allowance fixed by the other and 20 for the holes the same reduction be allowed to us as we mentioned to you before.

Sgd. LIONEL & Co.

No. S D 116
Account
1931

No. S D 116. Account

Ledger C X 33. Folio 93.

P. L. SCHUBERT, Esq.,
Messrs. Lionel & Co., Colombo.

1931

June 10	To 20 satinwood logs measuring 597 c. ft. at Rs. 5 as agreed upon	...	2,985 00	30
	By Draft in part payment £74/5/03 <i>ex</i> at 1.5 7/8	... ..		969 10
	By Balance carried down	...		2,015 90
			<hr/>	
			2,985 00	2,985 00
			<hr/>	
To Balance brought down (irrecoverable)				2,015 90

See Mortgage Ledger Folio 27.

No. S D 135 Ledger

Colombo New Timber Works

Exhibits

No. S D 135
Ledger
1930/1932

		Rs.	c.	Rs.	c.
1930					
Dec. 31	B/F from Folio D 8/4 917	...	...	12,242	01
1931					
Jan. 29	To Cheque MB 350 water tax	...	...	20	58
Mar. 31	To Daily News bill	...	...	7	05
	To Cheque HK 018 timber license	...	...	110	00
	To Rent at Rs. 350 (Jan.-Mar.)	...	...	1,050	00
10				<u>1,160</u>	00
	To Cash V. J. Perera	...	...	10	00
				<u>13,489</u>	64
	Balance B/D	...	...	12,814	60
April 30	To Rent on lease	...	...	350	00
				<u>13,164</u>	60
	To Balance B/D	...	...	13,089	60
May 31	To Rent on lease	...	...	350	00
	To C. M. C. water tax 1st qr.	...	...	15	67
				<u>365</u>	67
20 June 30	To Rent on lease	...	...	350	00
	To Cash D. S. Ratnayake by D. T. Ratnayake in Jan. 1930	...	...	140	76
				<u>13,896</u>	03
July 1	To Balance B/D	...	...	13,896	03
	To Rent on lease	...	...	350	00
	To C. M. C. water tax	...	...	12	32
	To Purchase satinwood 15,223 c. ft. from Thanketiya stock and Nugawela to supply Dalada Maligawa cont.	...	...	15,223	00
	To Cheque MB extra 166 paid to Ariston on a/c of Nugawela and reversed from a/c in Ledger 4 Folio 635	...	...	1,000	00
				<u>30,381</u>	35
30					
July 1	B/F from Folio 44	...	...	30,381	35
Aug. 31	To Rent on lease	...	...	350	00
Sept. 30	To Rent on lease	...	...	350	00
	To Water tax 3rd qr. 1931	...	...	15	67
				<u>31,097</u>	02
	To Balance B/D	...	...	11,919	96
Oct. 1	To Cash C. K. Menon	...	...	10	00
10	To Rent on lease	...	...	350	00
Nov. 27	To Cheque	...	...	150	00
40 Nov. 10	To Rent on lease	...	...	350	00
Dec. 10	To Water tax 4th qr.	...	...	26	66
	To Rent on lease	...	...	350	00
	To Timber license fee 1932	...	...	110	00
				<u>13,266</u>	62
1932					
Jan. 10	To Balance B/D	...	...	13,081	62
	To Rent on lease	...	...	350	00
	To Cheque C. M. C. warrant cost	...	...	19	60
	To Cheque C. A. Hutson	...	...	100	00
50	To Rent on lease February	...	...	350	00
	To Rent on lease March	...	...	350	00
				<u>1,169</u>	60
				<u>14,251</u>	22

Exhibits

No. S D 137
Loan Ledger
1932

No. S D 137. Loan Ledger

Dalada Maligawa, Kandy.

1932

		Rs.	c.	Rs.	c.
April	To Balance B/F	17,897	06		
	To Interest on Rs. 17,897.06 at 8% from 6-7-1930 to 15-4-1932			2,545	32
		<hr/>		<hr/>	
		17,897	06	2,545	32

I certify that the above is a true copy of the account appearing in the Ledger Folio 22 marked S D 137. 10

Sgd.
Bookkeeper.

No. S D 138
Loan Ledger
1932/1933

No. S D 138 Loan Ledger

Messrs. Punchi Banda Nugawela and Hugh Nugawela, Werellagama
Walauwa, Kandy

		Dr.	Cr.	Dr.	Cr.
		Rs.	c.	Rs.	c.
1932					
April	To B/f from folio 21	100,490	32	690	00
	To Int. on Rs. 1,600 at 10% from 5-3-32 to 15-4-32			17	97
	To Int. on Rs. 2,000 at 10% from 10-3-32 to 15-4-32			19	73
	Int. on Rs. 10,000 at 10% from 1-4-32 to 15-4-32			41	57
Sept. 1	To Cheque per United Motor Co. to National Bank overdraft	5,000	00		
Oct. 1	To Cheque per United Motor Finance Co. to National Bank against overdraft in settle- ment of that a/c	5,000	00		
1933					
Jan. 27	To Cheque D. J. Kandy per H. Nugawela <i>vide</i> Bank book folio 26	775	00		
Mar. 26	To Cheque N. B. I. No. 222 H. N. Nugawela loan towards judgment against him	800	00		
Mar. 3	Payment by U. M. F. Co. towards E. Fer- nando P. N. Rs. 10,000 105	5,000	00		
28	To Cash out of Rs. 1,000 Cheque 110	90	00		
Carried forward folios 61		<hr/>		<hr/>	
		117,155	32	690	00
				1,587	78

I certify that the above is a true copy of folio 52 of the Mortgage Ledger marked SD 138.

Sgd. 40
Bookkeeper.

No. S D 117. List of Satinwood Logs

I. APONSO.

Exhibits

No. S D 117
List of
Satinwood
Logs
25-7-33

If Mr. A. J. Vander Poorten doesn't go away earlier cash Rs. 500 less 10% will be brought and handed over or if not money will be deposited in Mercantile Bank in favour of Mr. A. J. Vander Poorten.

Sgd. APONSO.

25-7-33.

List of Satinwood
(Torn)

10

No. S D 141 Mortgage and Loan Ledger

No. S D 141
Mortgage
and Loan
Ledger
1932/34

P. L. SCHUBERT, Esq.,
c/o Messrs. Lionel & Co., Colombo.

		Rs. c.		Rs. c.	
1932	April 1	To Balance brought over L3/92	...	...	2,015 90
1934	July	By Written off to capital	...	...	2,015 90

Closed

I certify the above is a true copy of Folio 27 of Loan Ledger.

Sgd.

Bookkeeper.

20

No. S D 139 Loan Ledger

No. S D 139
Loan Ledger
1933/1935

Messrs. Punchi Banda Nugawela and Hugh Nugawela, Werellagama
Walaawa, Kandy—*vide* 52

Date	Particulars	Folio	Dr.		Cr.		Int.	
			Rs.	c.	Rs.	c.	Rs.	c.
1933	April 1 B/F	...	117,155	32	690	00	1,587	00
	30 To Cheque towards Edwin Fernando P. N. settled	...	...	...	4,500	00		
	May 31 By Cash Rs. 100, Rs. 600	...	...	...	700	00		
30	June 30 By Cash Rs. 3,100, Rs. 1,000	...	...	...	4,100	00		
	July 1 By Cash	...	...	...	500	00		
	Aug. 31 By Cash	...	...	...	600	00		
	Sept. 30 By Cheque	...	...	...	1,000	00		
	Oct. 30 By Cash	...	...	...	150	00		
	Oct. 26 By Cheque	...	...	...	110	00		
	Nov. 1 By Cheque	...	...	...	125	00		
	2 By Cash	...	...	...	775	00		
	8 Do.	...	...	...	100	00		
	9 Do.	...	...	...	100	00		
40	30 Do.	...	...	...	600	00		
	30 Do.	...	...	...	100	00		
	Dec. 31 By Cash paid to Mr. Joe between April Rs. 100, Dec. Rs. 140, Rs. 100, Rs. 90...	173			430	00	(contd.)	

Exhibits	Date	Particulars	Folio	Dr.	Cr.	Int.
				Rs. c.	Rs. c.	Rs. c.
No. S D 139 Loan Ledger 1933/1935 —continued.	1934					
	Jan. 3	By Cash ...	179		330 00	
	7	Do. ...	179		270 00	
	Feb. 7	By Cheque, Kandy ...	184		300 00	
		By Cheque Colombo ...	184		1,030 00	
		By Cash ...	184		300 00	
	Mar. 5	By Cheque Kandy ...	189		400 00	
		Do. ...	189		200 00	
		By Cash ...	189		270 00	10
		By paid to R. H. cash a/c ...	191		600 00	
		By Cash Mr. Joe ...	192		100 00	
		By Balance ...			107,775 32	
				<u>121,655 32</u>	<u>121,655 32</u>	
	April 1	Brought down ...		107,775 32		
	30	By Cash Kandy Bk. ...	196		400 00	
		By Cash per Mr. Joe ...	201		500 00	
	May 31	By Kandy Bk. Rs. 400, Rs. 200 ...	202		600 00	
	July 31	By Cheque ...	214		600 00	
	Aug. 15	By Cheque ...	220		750 00	
	Nov. 30	By Cash ...	236		800 00	20
	1935					
	Jan. 31	By Cash ...	246		200 00	
	Mar.	By Cash per Mr. Joe paid in Dec. ...	257		200 00	
		Balance ...			103,725 32	
				<u>107,775 32</u>	<u>107,775 32</u>	
	Mar. 31	To Balance c/o ...		103,725 32		

I certify that the above is a true copy of folio 61 of the Mortgage Ledger marked S D 139.

Sgd. 30
Bookkeeper.

No. S D 142
Mortgage
and Loan
Ledger
1933/36

No. S D 142 Mortgage and Loan Ledger

Messrs. K. V. Marcandan Mudaliyar and Others, Batticaloa (Lease)

Interest Rs. 43,750.00.

			Rs. c.	Rs. c.	Rs. c.	Rs. c.
1933						
Mar. 8	Brought forward from ...		800,252 00		1,362 95	
	To Interest on Rs. 700,000 at 5% from 28-2-33 to 31-3-33 (1 month) ...	2,916 66				
1934						
Mar. 31	By Order of payment deposit—fol. 189			475 41		40
	By Balance c/o ...			799,776 59		
			<u>800,252 00</u>	<u>800,252 00</u>	<u>1,362 95</u>	
	Brought down ...	799,776 59		1,362 95		
1936						
Mar.	By Written off to capital ...		799,776 59		1,362 95	
	Closed ...		<u>799,776 59</u>	<u>799,776 59</u>	<u>1,362 95</u>	<u>1,362 95</u>

I certify that the above is a true copy of folio 60 of the Loan Ledger.

Sgd.
Bookkeeper.

No. D 1 (1941). Thanketiya Estate Account

Exhibits

Thanketiya Estate

No. D 1
(1941)
Thanketiya
Estate
Account
10-9-41Total Amount of Claim of the Estate of Mr. A. J. Vander Poorten
in regard to the Thanketiya Estate.

	Rs.	c.
Balance due as per Thanketiya Estate Purchase Account (page 2)	411,978	39
Balance due as per Thanketiya Estate Working Account (page 12)	130,900	67
	<u>542,879</u>	<u>06</u>
10 Less Credit balance in Timber Sales Account (page 4) ...	21,925	86
	<u>520,953</u>	<u>20</u>
	Sgd.	

Thanketiya Estate Timber Sales Account.

Note A.—K. V. Marcandan was the first contractor to be appointed to fell satinwood timber from the Thanketiya Estate and transport the timber to Colombo. Between July 1st, 1925, and 31st December, 1925, various amounts totalling to Rs. 9,926.04 were advanced to him on account of felling charges. An account for timber felled and transported (at Rs. 3
20 a cubic foot) was submitted by him much later and this amount (Rs. 9,663) has been entered in the books as on 10th December, 1930. In view of the fact that monies were advanced to him before the 1st January, 1926, an amount equal to the amount rendered—which has been entered in the books also—has been claimed in the statement under date January 1st, 1926.

Note B.—All timber sold are shown in the first portion (the main portion) of the statement. However some of the sales were not for cash and the sale proceeds proved irrecoverable in certain cases while in some others only portions of the sale proceeds were realised. These bad debts
30 have been claimed in the supplementary statement and interest thereon has also been adjusted

Note C.—The total amount advanced to K. V. Marcandan on account of the timber felling contract amounted to Rs. 17,988.54 up to November, 1927. An account for Rs. 9,663 only was rendered by K. V. Marcandan and this amount has been entered in the books of the Timber Sales Account. An amount of Rs. 8,325.54 being the excess of advance over that for which account was rendered, has been claimed in the supplementary account. This amount has proved irrecoverable or in the alternative it is claimed that this amount is also expenditure incurred in
40 felling and transporting timber, and is a charge on timber sales account. A Schedule is attached giving details of amounts advanced and dates of advances to Mr. K. V. Marcandan.

18-11-1941.

Sgd. A. J. VANDER POORTEN.

Exhibits

Thanketiya Timber Felling and Transport Contract

No. D 1
(1941)
Thanketiya
Estate
Account
10-9-41
—continued.

K. V. Marcandan Mudaliyar.

Ledger X 7

				Ledger	Rs.	c.
				Folio		
1925						
July	11	To	Cheque HK 819 ... ..	... 169	2,500	00
"			Do. HK 499 .. ..	... 169	2,500	00
"			Do. HK 518 ... ..	... 169	2,500	00
Aug.	1		Do. HK 526 ... ..	... 169	850	00
"		To	Expenses in cash, etc. ... ..	... 169	1,251	84 10
Sept.	1	To	Expenses in cash, etc. ... ..	... 169	324	20
					<hr/>	
					9,926	04

1926

June	30	To	half share of salary of conductor—from March to Nov., 1925 at Rs. 125	... 169	532	50
Sept.	2	To	Cheque HK 836 ... ..	... 169	1,500	00

1927

Ledger X 8

May	12	To	Cheque HK 308 ... ..	... 420	2,000	00
June	6		Do. MB 067 ... ..	... 420	500	00 20
June	9		Do. HK 326 ... ..	... 420	1,000	00
June	17		Do. HK 342 ... ..	... 420	2,000	00
Nov.	6		Do. MB 146 ... ..	... 420	500	00
					<hr/>	
					Total advances	17,988 54

Ledger X 4

		By	Cost of felling 135 satinwood logs, 3,221 cubic feet at Rs. 3 a cubic foot	... 889	9,663	00
					<hr/>	
					Balance due	8,325 54

Sgd. A. J. VANDER POORTEN.

10-9-1941.

30

Thanketiya Estate Purchase Account

NOTES :

- (1) Two items, a cheque for Rs. 3,500 given to Mr. Balasingham and a cheque for Rs. 7,875 given to A. L. S. Somasunderam Chetty have been claimed in the accounts filed, on the dates the cheques were issued, though they were entered in the books on a later date.
- (2) The cheques for a total amount of Rs. 15,350 given to Mr. Ranasinghe by Mr. A. J. Vander Poorten and debited to the Estate Purchase Account are not claimed in the accounts now filed. 40
- (3) Rs. 1,500 has been claimed on account of costs incurred in the Alwis case (D. C. Colombo 15911) but they are not in the books of accounts,

10-9-1941.

Sgd. A. J. VANDER POORTEN.

THANKETIYA ESTATE PURCHASE ACCOUNT

Exhibits
No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. mt. dy.	Amount Rs. c.	Total Rs. c.
1924							
Mar. 28	To Cheque HK 620 to Settlement Officer	X1	781	275,000 00	10 9 0	266,062 50	541,062 50
Do.	To Cheque HK 623 to D. E. Weerasooriya (stamps) ...	X1	771	4,500 00	10 9 0	4,353 75	8,853 75
April 14	To Cheque HK 640 to Surveyor-General (for plan) ...	X1	781	9 00	10 8 17	8 68	17 68
Do.	To Brokerage to Forbes & Walker (¼% on loan of Rs. 100,000) ...	X1	781	250 00	10 8 17	241 05	491 05
Oct. 27	To Cheque MB 363 to K. Balasingham (this account has been debited in the books on 23-1-25) ...	X2	160	3,500 00	10 2 4	3,202 50	6,702 50
1925							
Jan. 23	To Cheque HK 006 Arthur Fernando—Cost Alwis case ...	X2	160	32 50	9 11 8	28 57	61 07
Mar. 25	To Cheque HK 769 D. E. Weerasooriya stamps for transfer ...	X2		4,612 00	9 9 6	4,053 86	8,665 86
1929							
Feb. 28	To Cheque MB 833 share of A. L. S. Somasunderam Chetty in Alwis case (contra). This amount has been debited in the books on 31-3-29 ...	X4	195	7,875 00	5 10 0	4,134 38	12,009 38
	Expenditure incurred not debited in books						
1927							
Jan. 17	To Cost claimed Alwis action in D. C. 15811 (gross amount received in Alwis case including costs has been credited) see contra ...			1,500 00	7 11 14	1,073 75	2,573 75
				<u>297,278 50</u>		<u>283,159 04</u>	<u>580,437 54</u>
Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. Mt. Dy.	Amount Rs. c.	Total Rs. o.
1924							
Mar. 28	By Cheque from members of the Syndicate ...	X1	771	64,500 00	10 9 0	62,403 75	126,903 75
1925							
	By Amount refunded by Settlement Officer ...	X2	161	5,160 00	9 9 6	4,527 90	9,687 90
1929							
Mar. 31	By Payment voucher re Alwis case D. C. Colombo 15811 ...	X4	195	21,000 00	5 9 0	10,867 50	31,867 50
	By Balance ...			206,618 50		205,359 89	411,978 29
				<u>297,278 50</u>		<u>283,159 04</u>	<u>580,437 54</u>

Exhibits

No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Thanketiya Estate Timber Sales Account

Date	Particulars	Led. No.	Led. Fol.	Principal		Period			Amount		Total	
				Rs.	c.	Yr.	mt.	dy.	Rs.	c.	Rs.	c.
1926	Interest at 9% to 31-12-34.											
June 25	By Sale of 10 logs (Oxton Jones) ...	X7	153	3,829	84	8	6	6	2,034	85	6,767	69
Dec. 29	By Sale of 27 logs (shipped to New York)	X7	153	5,886	88	8	0	2	4,240	82	10,127	70
1927												
Feb. 28	By Sale of 5 logs (shipped to New York)	X7	153	2,407	24	7	0	0	1,696	94	4,104	18
May 31	By Sale of 9 logs (shipped to Singapore)	X8	343	315	16	7	7	0	214	99	530	15
Do.	By Sale of 33 logs (K. V. Marcandan)...	X8	343	3,835	00	7	7	0	2,617	39	6,452	39
Sept. 17	By Sale of 22 logs (H. Rustomjee) ...	X8	343	5,344	00	7	3	14	3,506	41	8,850	41
Nov. 30	By Sale of 5 logs (H. Rustomjee) ...	X8	343	1,553	33	7	1	0	990	04	2,543	37
1928												
Mar. 31	By Sale of 6 logs (J. E. David) ...	X4	194	2,307	00	6	9	0	1,401	50	3,708	50
May 31	By Sale of 6 logs (J. E. David) ...	X4	194	2,224	00	6	7	0	1,317	72	3,541	72
Sept. 16	By Sale of 18 logs (J. E. David) ...	X4	194	3,977	00	6	3	15	2,251	79	6,228	79
Nov. 30	By Sale of 22 logs (J. E. David) ...	X4	194	5,433	50	6	1	0	2,974	57	8,408	07
1929												
Feb. 7	By Difference in price 2 logs ...	X4	194	413	50	5	10	24	219	28	632	78
Mar. 12	By Sale of 50 logs (J. E. David) (please vide note below) ...	X4	591	16,020	00	5	9	19	8,365	40	24,385	40
1931												
July 3	By Sale of 2 logs (actuals) ...			1,116	80	3	5	28	350	88	1,467	68
Do.	By Supplies to Dalada Maligawa ...	X9	163	12,916	00	3	5	28	4,060	83	16,976	85
Do.	By Sale of 20 logs to P. L. Schubert ...	X9	163	2,985	00	3	5	28	938	49	3,923	49
Oct. 1	By Sale of 4 logs (shipped to Brussels)	X9	163	226	26	3	3	0	66	11	292	37
1933												
Aug. 31	By Sale of 10 logs (less expenses)	GL/X10	169	450	00	1	4	0	54	00	504	00
1934												
Jan. 31	By Sale of timber Mr. A. J. Vander Poorten ...	GL/X10	169	550	00	0	11		45	38	595	38
				71,790	51				38,247	41	110,037	92
	By Balance ...			39,500	21				18,976	08	58,476	29

Sgd. A. J. VANDER POORTEN,

Thanketiya Estate Timber Sales Account

Exhibits
No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. mt. dy.	Amount Rs. c.	Total Rs. c.
1926							
Jan.	To Advances to K. V. Marcandan for felling timber (see Note A) ...	X4	902	9,663 00	9 0 0	7,827 03	17,498 03
Aug. 31	To C. S. Rodrigo for valuation of timber	X7	153	100 00	9 4 0	75 00	175 00
Sept. 30	To shipping charges on 27 logs to New York ...	X7	153	819 44	8 3 0	608 11	1,427 55
Do.	To measuring transport charges to wharf, etc. 9 logs ...	X7	153	43 36	8 3 0	31 93	75 28
Oct. 31	To Colombo charges on 5 logs shipped to New York ...	X7	153	198 76	8 2 0	145 53	344 29
1928							
Mar. 31	To Cheque J. E. David—felling and transport 8 logs ...	X4	194	1,263 50	6 9 0	767 27	2,030 77
May 31	Cost of felling and transport 6 logs ...	X4	194	798 00	6 7 0	472 62	1,270 62
Sept. 16	To cost of felling and transport 16 logs	X4	194	2,474 50	6 3 15	1,400 78	3,873 28
Nov. 30	To Cost of felling and transport 22 logs	X4	194	3,484 70	6 3 0	1,959 75	5,444 45
1929							
Mar. 12	To cost of felling and transport 50 logs	X4	194	6,858 35	5 9 10	3,521 15	10,439 50
1930							
Dec. 10	To Cost of felling and transport 66 logs (K. D. Aron Appuhamy) ...	X4	902	6,315 00	4 0 21	2,306 10	8,621 10
Do.	To Shipping charges on 4 logs ...	X4	902	166 04	4 0 21	60 52	226 66
Dec. 31	To Brown & Co. weighing charges on 4 logs ...	X9	162	4 00	4 0 0	1 44	5 44
1931							
April 12	To Brooke Bond—Colombo charges on 2 logs shipped to Le Havre ...	X9	162	101 66	3 8 19	35 80	135 46
	Balance ...			39,500 21		18,976 08	58,476 29
				71,790 51		18,976 08	58,476 29
				71,790 51		38,247 41	110,037 92

Irrecoverable Items in Sales included in Sales (contra)

Date	Particulars	Principal Rs. c.	Period Yr. mt. dy.	Amount Rs. c.	Total Rs. c.
1929					
Mar. 12	To amount not recovered from sale of 50 logs for Rs. 16,020 ...	2,152 45	6 9 19	1,128 97	3,291 42
1931					
July 3	To Supplies to Dalada Maligawa ...	12,916 00	3 5 28	4,060 85	16 976 86
Do.	To Supplies to P. L. Schubert (20 logs) total amount due Rs. 2,985 (<i>vide</i> Note B) ...	2,015 90	3 5 28	633 53	2,649 43
1927					
Dec. 1	To Amounts advanced to K. V. Marcandan for felling and transporting timber for which no a/c was rendered and which advance was not recovered also (please <i>vide</i> Note C and Schedule)	8,325 54	7 0 1	5,307 19	13,632 73
	Balance ...	14,080 32		7,845 54	21,925 86
		39,500 21		18,976 08	58,476 29

No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Thanketiya Estate Working Account

Date	Particulars	Led. No.	Led. No.	Principal		Period Yr. mt. dy.	Amount		Total	
				Rs.	c.		Rs.	c.	Rs.	c.
1925										
May 31	By 10 forks—account Weyweltalawa	X2	327	66	60	9 7 0	56	93	123	53
June 30	By value of road tracer returned ...	X7	300	35	00	9 6 0	29	93	64	93
July 31	By Amount paid to K. V. M. (Timber Account) by Horsfall ...	X7	300	732	65	9 5 0	620	36	1,353	03
Do.	By Amount paid by Tambiah ...	X7	3000	519	19	9 5 0	439	66	959	00
Nov. 30	By Chain block and tackle returned ...	X7	300	112	50	9 1 0	91	57	204	07
1926										
June 1	By Cash paid K. V. M. (Timber A/c) ...	X7	320	200	00					
Do.	By Lent labour (K. V. M.) ...	X7	340	73	65					
Do.	By Lent labour (K. V. M.) Aug. ...	X7	340	18	30					
Do.	By Lent labour (K. V. M.) Sept. ...	X7	340	32	25	8 7 0	250	29	574	40
June 20	By $\frac{1}{2}$ share of salary of conductor for March end to Nov. 1925 at Rs. 125...	X7	340	562	50	8 6 0	429	93	992	43
	By Balance ...			51,115	48		31,746	26	82,861	74
				53,468	12		33,665	15	87,133	27

Thanketiya Estate Working Account

Date	Particulars	Led. No.	Led. Fol.	Principal		Period Yr. mt. dy.	Amount		Total	
				Rs.	c.		Rs.	c.	Rs.	c.
1924										
April 30	To Cash from Pappe & Co. ...	X1	833	200	00	10 8 0	192	00	392	00
Do.	To Preliminary expenses inspection of land ...	X1	833	200	00	10 8 0	192	00	392	00
June 8	To Cheque MB 317 ...	X1	833	1,250	00	10 6 23	1,188	33	2,438	33
Do.	To Cost of cable to Adigar ...	X1	833	30	00	10 6 23	28	52	58	52
July 7	To Cheque MB 321 ...	X1	833	1,500	00	10 5 24	1,415	13	2,915	13
Aug. 11	To Cheque MB 329 ...	X1	833	3,000	00	10 4 20	2,804	79	5,804	79
Sept. 5	To Cheque MB 330 ...	X2	48	500	00	10 3 26	464	46	964	46
Sept. 19	To Cheque MB 345 ...	X2	48	1,000	00	10 3 12	925	46	1,925	46
Sept. 22	To Cheque MB 346 ...	X2	48	1,000	00	10 3 9	924	72	1,924	72
Sept. 23	To Cheque MB 348 Walker & Greig ...	X2	48	350	71	10 3 8	322	44	673	15
Do.	To Cheque MB 349—Hunter & Co. ...	X2	48	15	45	10 3 8	13	87	29	32
Do.	To Cheque MB 350—Cave & Co. ...	X2	48	41	93	10 3 8	37	90	79	83
Do.	To Cheque MB 352—Colombo Apothecaries ...	X2	48	27	20	10 3 8	24	96	52	16
Do.	To Cheque MB 353 Colombo Stores ...	X2	48	9	44	10 4 8	8	32	17	76
Do.	To Rail freight and cooly hire on wire shoot sent from Weyweltalawa ...	X2	48	7	08	10 3 8	6	47	13	55
Oct. 6	To Cheque MB 360 ...	X2	48	1,500	00	10 2 23	1,381	01	2,881	01
Oct. 29	To Cheque MB 367 ...	X2	48	1,500	00	10 2 0	1,371	50	2,872	50
Nov. 27	To Cheque HK 726 Hunter & Co. ...	X2	48	17	84	10 1 4	15	45	33	22
Do.	To Cheque HK 737 Colombo Stores ...	X2	48	51	66	10 1 4	45	43	97	09
Do.	To Cheque HK 729 Apothecaries ...	X2	48	32	48	10 1 4	29	98	62	46
Do.	To Cheque MB 383 ...	X2	48	1,000	00	10 1 4	908	50	1,908	50
Nov. 30	To Cheque Walker & Greig—Sept. bill ...	X2	48	584	24	10 1 0	529	98	1,114	22
Dec. 9	To Cheque to the Director of Agriculture ...	X2	48	20	00	10 0 22	18	11	38	11
Dec. 31	To Value of two carts ...	X2	48	200	00	10 0 0	180	00	380	00
1925										
Jan. 19	To Cheque HK 002 Horsfall ...	X2	48	1,500	00	9 11 12	1,343	19	2,843	19
Do. 28	To Cheque HK 012 K. Chelliah ...	X2	50	500	00	9 11 1	446	62	946	62
Do.	To Colombo charges on one case tea sent to Mrs. Horsfall ...	X2	50	14	50	9 11 3	12	51	27	01
Do.	To 56 lbs. tea—Mrs. Horsfall ...	X2	50	53	00	9 11 3	56	27	119	27
	Carried Over ...			11,115	53		14,888	92	31,004	45

Thanketiya Estate Working Account

Exhibits
 No. D 1 (1941)
 Thanketiya Estate
 Account 10-9-41
 —continued.

Date	Particulars	Led. No.	Led. Fol.	Principal		Period		Amount		Total				
				Rs.	c.	Yr.	mt	dy	Rs.	c.	Rs.	c.		
1925	Brought forward	...	...			16,115	53			14,888	92	31,004	45	
Feb. 1	To Walker & Greig bill	...	...	X2	50	643	20	9	11	0	573	98	1,217	18
Feb. 9	To Cheque HK 033 Hunter & Co.	...	...	X2	50	31	68	9	10	22	27	62	59	30
Feb. 10	To Cheque MB 395—V. K. Sivasubramaniam	...	...	X2	50	100	00	9	10	21	89	02	189	02
Do.	To Cheque MB 396—V. K. Sivasubramaniam	...	...	X2	50	100	00	9	10	21	89	02	189	02
Do.	To Cheque MB 397—V. K. Sivasubramaniam	...	...	X2	50	100	00	9	10	21	89	02	189	02
Do.	To Cheque MB 398—Horsfall	...	...	X2	50	1,500	00	9	10	21	1,335	27	2,835	27
Do.	To Cheque MB 399—V. K. Sivasubramaniam	...	...	X2	50	200	00	9	10	21	178	04	378	04
Mar. 7	To Cheque MB 104—E. F. Horsfall	...	...	X2	50	858	68	9	9	24	757	98	1,616	66
Mar. 21	To Cheque MB 114 Thambiah	...	...	X2	50	100	00	9	9	10	88	00	188	00
Mar. 25	To Cheque 777 Colombo Stores	...	...	X2	50	31	75	9	9	6	27	25	59	00
Mar. 25	To Cheque HK 779 Colombo Apothecaries	...	...	X2	50	54	72	9	9	6	47	47	102	19
Mar. 31	To Cash per A. J. Vander Poorten	...	...	X2	50	50	00	9	9	0	43	88	93	88
April 9	To Cheque MB 116—A. Thambiah	...	...	X2	50	100	00	9	9	22	87	54	187	54
April 29	To Cheque MB. 119—T. Thambiah	...	...	X2	50	100	00	9	8	0	87	00	187	00
Do.	To Cheque MB 120 do.	...	...	X2	50	100	00	9	8	0	87	00	187	00
Do.	To Cheque MB 121 do.	...	...	X2	50	100	00	9	8	0	87	00	187	00
Do.	To Cheque MB 122 do.	...	...	X2	50	100	00	9	8	0	87	00	187	00
April 30	To Advertisement charges (wanted rubber seeds)	...	...	X2	326	2	88							
Do.	do. do.	...	...	X2	326	2	88	9	8	0	4	35	10	11
May 12	To Cheque MB 127 G. A. Sab.	...	...	X2	326	191	90							
Do.	To Cheque C. A. C. bill	...	...	X2	326	9	10	9	7	19	174	30	375	30
May 23	To Cheque HK 457 A. Thambiah	...	...	X2	326	100	00							
Do.	To Cheque HK 458 A. Thambiah	...	...	X2	326	100	00	9	7	8	172	50	372	50
May 31	To 3½ lbs. tea from Weyweltalawa	...	...	X2	326	2	56	9	7	0	1	73	4	29
June 23	To Cheque MB 142 Thambiah	...	...	X7	300	200	00							
Do.	To Cheque MB 143b Thambiah	...	...	X2	326	200	00							
Do.	To Cheque MB 144 do.	...	...	X2	300	200	00							
Do.	To 1 chain block and tackle	...	...	X2	300	112	50							
Do.	To Rail freight cart hire	...	...	X2	300	4	65	9	6	8	623	88	1,352	46
Do.	To Watering cans (two)	...	...	X2	300	11	43							
	Carried over	...	...								19,647	77	41,171	23

Exhibits

No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. mt. yd.	Amount Rs. c.	Total Rs. c.
1925	Brought forward ...			21,523 46		19,647 77	41,171 23
Aug. 10	To Cheque MB 155—A. Thambiah ...	X7	300	200 00			
Do.	To Cheque MB 156 do. ...	X7	300	200 00			
Do.	To Cheque MB 157 do. ...	X7	300	200 00			
Do.	To Cheque MB 162 do. ...	X7	300	200 00	9 4 21	1,011 22	2 214 22
Do.	To Cheque MB 163 do. ...	X7	300	200 00			
Do.	To Cheque MB 164 do. ...	X7	300	200 00			
Aug. 31	To cart hire on rubber seeds to Kurunegala ...	X2	300	7 0			
Do.	To Rail freight on rubber seeds ...	X7	300	25 00			
Do.	To Application for land ...	X7	300	18 30	9 4 0	42 00	92 30
Sept. 10	To Cheque MB 173—A. Thambiah ...	X7	300	100 00			
Do.	To Cheque MB 174 do. ...	X7	300	100 00			
Do.	To Cheque MB 175 do. ...	X7	300	100 00	9 3 21	251 30	551 30
Oct. 5	To Cheque MB 181 do. ...	X7	300	200 00			
Do.	To Cheque MB 182 do. ...	X7	300	200 00	9 2 26	332 56	732 56
Do. 8	To Cheque HK 592 do. ...	X7	300	200 00	9 2 23	106 13	366 13
Do. 31	To Cash ...	X7	300	10 00	9 2 0	8 25	18 25
Nov. 22	To Cheque MB 608 D. R. W. ...	X7	300	200 00			
Do.	To Cheque MB 609 D. R. W. ...	X7	300	200 00			
Do.	To Cash (D. R. W. Pilessa) ...	X7	300	10 00			
Do.	To Cheque MB 610 D. R. W. ...	X7	300	200 00	9 1 9	500 00	1,110 03
Dec. 1	To Rail freight on block and tackle from Weywetalawa ...	X7	301	2 94	9 1 0	1 65	4 59
Dec. 23	To 35 bushels rice at Rs. 6.65 ...	X7	301	232 75			
Do.	To Rail freight on rice ...	X7	301	17 16			
Do.	To Cheque MB 612 D. R. W. ...	X7	301	200 00			
Do.	To Cheque MB 614 D. R. W. ...	X7	310	200 00	9 8 0	528 10	1,178 01
Dec. 31	To Rail freight on rubber stumps ...	X7	301	14 75			
Do.	To Cart hire on above ...	X7	301	7 00			
Do.	To Cash D. R. W. ...	X7	301	290 00	9 0 0	251 10	562 85
1926							
Jan. 1	To Cash D. R. W. ...	X7	301	110 00	9 0 0	89 10	199 10
Feb. 17	To Part cheque MB 656 c.c.c. 4×50 rolls wire fencing ...	X7	301	43 36	8 10 14	34 02	77 38
	Carried over ...			25,411 72		22,866 23	48,277 95

Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. mt. dy.	Amount Rs. c.	Total Rs. c.
	Brought forward ...			25,411 72		22,866 23	48,277 95
1926							
Feb. 22	To Cheque MB 662—D. R. W. ...	X7	301	200 00			
Do.	To Cheque MB 663—D. R. W. ...	X7	301	200 00	8 10 9	318 68	718 89
Do.	To Cheque MB 682—D. R. W. ...	X7	301	200 00			
Mar. 16	To Cheque MB 683—D. R. W. ...	X7	301	200 00			
Do.	To 1 length $\frac{3}{4}$ Manilla rope 100 yards ...	X7	301	1 60			
Do.	To 1 length $1\frac{1}{4}$ Manilla rope 100 yds. ...	X7	301	4 00			
Do.	To Rail freight on above ...	X7	301	1 00			
Do.	To 2 tyres and 2 tubes ...	X7	301	23 00			
Do.	To 1 chain Rs. 3.50 and 4 brakes Rs. 1.60	X7	301	5 10			
Do.	To 1 inflator connection ...	X7	301	0 60			
Do.	To Cash ...	X7	301	110 00	8 9 15	431 58	976 88
April 8	To Cheque HK 338—D. R. W. ...	X7	301	150 00			
Do.	To Cheque HK 340—D. R. W. ...	X7	301	200 00	8 8 23	274 98	624 98
May 4	To Cheque HK 752—D. J. Suwaris ...	X7	301	200 00	8 7 27	155 83	365 83
May 16	To Cheque HK 754—Cargills ...	X7	301	40 21	8 7 15	31 05	71 26
June 27	To Cheque HK 796—Sime & Co. ...	X7	340	39 00	8 6 4	29 84	68 84
June 30	To Cheque HK 788—D. R. W. balance						
	pay ...	X7	340	100 80			
Do.	To Cash per Galapathy ...	X7	340	200 00	8 6 0	229 50	530 30
July 12	To Cheque HK 800 ...	X7	340	200 00	8 5 19	152 44	352 44
July 31	To Cash ...	X7	340	418 27			
Aug. 1	To Value of 12 cases rubber at Rs. 20...	X7	340	240 00	8 5 0	498 44	1,156 71
Do.	To Value of 10,000 rubber stumps at						
	Rs. 25 ...	X7	340	250 00	8 5 0	189 38	439 38
Do.	To Visiting fees—7 visits at Rs. 300 ...	X7	340	2,100 00	8 5 0	—	2,100 00
Do.	To Direction fees at Rs. 300 for 23						
	months (from May, 1924 to Aug. 1926)	X7	340	8,400 00	8 5 0	—	8,400 00
Do.	To Value of wire shoot ...	X7	340	100 00	8 5 0	75 75	175 75
Sept. 30	To Check Roll expenses ...	X7	340	374 95	8 3 0	277 70	652 65
Oct. 31	To Miller & Co. bill ...	X7	340	43 02			
Do.	To Cash ...	X7	340	202 50	8 2 0	180 08	425 60
	Carried over ...			39,615 77		25,711 69	65,327 46

Exhibits

No. D 1 (1941)
Thanketiya Estate
Account 10-9-41
—continued.

Date	Particulars	Led. No.	Led. Fol.	Principal Rs. c.	Period Yr. mt. dy.	Amount Rs. c.	Total Rs. c.
1927	Brought forward ...			39,615 77		25,711 69	65,327 46
Nov. 30	To Cheque Edward Gerlits ...	X7	340	350 00			
Do.	To Cheque Edward Gerlits ...	X7	340	300 00			
Do.	To Khaja Nainar & Co. bill for cartridges ...	X7	340	20 30	8 1 0	487 43	1,157 73
Dec. 24	To Cheque MB 871 ...	X7	340	400 00	8 0 7	289 00	689 00
1927							
Jan. 1	To Cheque MB 890 Gerlits ...	X7	340	150 00	8 0 0	108 00	258 00
Jan. 28	To Cheque HK 721 Gerlits ...	X7	340	425 00	7 11 10	303 86	728 86
Feb. 1	To Bicycle from Ariston Garage ...	X7	340	75 00	7 11 0	53 44	128 44
Feb. 28	To Cheque HK 730 Gerlits ...	X7	340	500 00			
Do.	To Miller & Co. bill ...	X7	340	8 81	7 10 0	358 14	866 95
Mar. 15	To Cheque MB 941—J. Suwaris ...	X8	348	60 80	7 9 16	42 09	102 09
Do.	To Cheque MB 943 lease Ratkarawa ...	X8	348	18 00	7 9 12	12 61	30 61
Mar. 23	To Cheque HK 257 I. L. M. Noordeen bill ...	X8	348	37 25	7 9 8	25 88	63 13
April 15	To Cheque MB Check Roll advance ...	X8	348	500 00	7 8 26	348 21	848 21
May 14	To Cheque MB 058—E. Gerlits ...	X8	348	200 00	7 7 17	137 34	337 34
July 2	To Cheque MB 074 do. ...	X8	348	400 00	7 5 29	269 86	669 86
July 23	To Cheque HK 483 do. ...	X8	348	350 00	7 5 8	233 63	583 63
Aug. 2	To Cheque MB 104 do. ...	X8	348	250 00	7 4 29	166 79	416 79
Sept. 23	To Cheque MB 120 do. ...	X8	348	200 00	7 3 8	130 89	330 89
Oct. 7	To Cheque MB 125 do. ...	X8	348	400 00	7 2 18	259 78	659 78
Oct. 31	To Cash ...	X8	348	50 00	7 2 0	32 25	82 25
Dec. 11	To Cheque MB 099 do. ...	X8	348	600 00	7 0 20	380 96	980 96
1928							
Jan. 21	To Cheque MB 138 do. ...	X4	197	500 00	6 11 10	312 48	812 48
Mar. 16	To Cheque HK 180 do. ...	X4	197	600 00	6 9 15	366 72	966 72
April 26	To Cheque HK 193 do. ...	X4	197	300 00	6 8 5	180 37	480 37
April 28	To Cheque HK 199 lease Rathkarawa ...	X4	197	18 00	6 8 0	10 80	28 80
June 18	To Cheque HK 699 E. Gerlits ...	X4	197	200 00	6 6 13	117 64	317 64
June 30	To Cash ...	X4	197	50 00	6 6 0	22 25	79 25
July 3	To Cheque HK 605 ...	X4	197	200 00	6 5 27	116 83	316 83
Aug. 24	To Cheque MB 002 E Gerlits ...	X4	197	400 00	3 4 47	228 35	628 35
	Carried over ...			47,178 93		30,714 29	77,893 22

Date	Particulars	Led. No.	Led. Fol.	Principal		Period Yr. mt. dy.	Amount		Total	
				Rs.	c.		Rs.	c.	Rs.	c.
1925	Brought forward			47,178	93		30,714	29	77,893	22
Oct. 10	To Cheque MB 023 Gerlits	...	X4 462	400	00	6 2 21	224	07	624	07
Oct. 22	To Cheque HK 110 do.	...	X4 462	350	00	6 1 9	192	41	542	41
1929										
Feb.	To Cheque MB 821 do.	...	X4 462	400	00	5 10 21	212	07	612	07
Mar. 1	To Cheque HK 311 Timbulketiya lease	...	X4 462	18	00	5 10 0	8	12	26	12
April 5	To Cheque MB 258 Gerlits	...	X4 462	550	00	5 8 26	284	03	834	03
June 22	To Cheque MB 624 do.	...	X4 462	450	00	5 6 9	222	75	672	75
Sept. 7	To Cheque MB 299 do.	...	X4 665	700	00	5 3 24	334	89	1,034	89
Sept. 22	To Cheque MB 320 do.	...	X4 665	300	00	5 3 9	142	42	442	42
Oct. 1	To Cash travelling	...	X4 665	25	00	5 3 0	11	81	36	81
Nov. 29	To Cheque MB 395	...	X4 665	500	00	5 1 0	228	75	728	75
Dec. 21	To Cheque MB 661	...	X4 665	800	00	5 0 10	361	97	1161	97
1930										
Mar. 19	To Cheque MB 789 Gerlits	...	X4 665	600	00	4 9 12	258	28	858	28
May 29	To Cheque MB 881 do.	...	X4 665	300	00	4 7 0	123	75	423	75
July 2	To Cheque MB 907 Gerlits	...	X4 665	500	00	4 5 29	202	33	702	33
Oct. 1	To Cheque MB 911 lease Ratkarawa	...	X4 851	18	00	4 3 0	6	89	24	89
Dec. 20	To Cheque MB 307—Gerlits in settle- ment of his salary	...	X4 665	282	19	4 0 11	102	29	384	48
Do.	To Cash K. D. Aron—transport on tools and materials	...	X4 665	78	00	4 0 11	28	29	106	29
1931										
June 14	To Cheque HK 100—Lease Ratkarawa for 1931	...	X9 65	18	00	3 6 17	5	75	23	74
				53,468	12		33,665	15	87,133	27
	To Balance	...		51,115	48		31,746	26	82,861	74

Thanketiya Estate Working Account

Supplementary	Principal		Interest to 31-3-34		Total	Principal		Interest		Total			
	Rs.	c.	Rs.	c.		Rs.	c.	Rs.	c.				
	To Balance	51,115	48	31,746	26	82,861	74						
To Visiting fees—10 visits at Rs. 300 each visit	3,000	00	—	—	3,000	00							
To Direction fees at Rs. 300 a month for 52 months (from Dec. 1926 to Dec. 1930 in which month the conductor's services were terminated)	15,600	00	—	—	15,600	00							
To Value of machinery and tools purchased for the express purpose of exploiting the timber resources in the estate (as per books—please <i>vide</i> explanatory Schedule attached)	29,438	93	—	—	29,438	93	Bal.	99,154	41	31,746	26	130,900	67
	99,154	41	31,746	26	130,900	67		99,154	41	31,746	26	130,900	67

Exhibits

No. S D 143 Machinery Sales Account

No. S D 143
Machinery
Sales
Account
7-4-42

J. G. VANDERSMAGT,
Ballie St., Colombo.

Account of Sales of Thanketiya Machinery belonging to the Estate of the late
Mr. A. J. Vander Poorten, sold by the Undersigned by Public Auction at
Nos. 408/412. Skinners Road South, Maradana, Colombo, on Tuesday, 24th
March, 1942, at 8-30 a.m. by Order of the Executors of the Last Will.

	Rs.	c.
Branta Saw Mill
Forty-nine (49) band saws and 8 levers	...	18,150 00 10
Automatic sharpening and tensioning machines	...	575 00
Tensioning machine
One do.	...	460 00
Renault Oil Engine 50 H. P.	...	1,300 00
Gas Engine 40 H. P.	...	950 00
Witte log and tree saw with 5 saws	...	760 00
Dynamo 50 kilowatts 220/250, 200 amp. Imperial Electric Co.	...	800 00
Electric Motor 1125 Rev. per minute 1.20 amps. 220 volts 32 H. P.	...	600 00
Switch Board	...	57 00
		18,652 00 20

Charges

Prop. Advertisements	...	Rs. 91.25
,, Posters, handbills, postcards and set numbers	...	9.25
Gong-beater, circular, cooly pasting placards, ticketing, etc.	...	7.50
Commission	.....	988.60
		1,040 50
		17,611 40

Sgd. J. G. VANDERSMAGT. 30

7th April, 1942.

No. S D 144 Machinery Sales Account

Exhibits

J. G. VANDERSMAGT.

No. S D 144
Machinery
Sales
Account
7-4-42

Account Sales of Machinery belonging to the Estate of the late Mr. A. J. Vander Poorten sold by the Undersigned by Public Auction at Nos. 408/412, Skinners Road South, Maradana, Colombo, on Tuesday, 24th March, 1942, at 8-30 a.m. by Order of the Executors of the Last Will.

			Rs.	c.
	Bench saw, 27 circular saws	...	3,000	00
	Automatic sharpening machine for above	...	465	00
0	Planing machine	...	1,505	00
	Thicknessing machine	...	2,105	00
	Automatic sharpening machine for above	...	915	00
	Spindle machine with accessories	...	861	00
	Mortising machine	...	670	00
	Automatic sharpening machine for tools	...	125	00
	Douge Engine 14 H. P.	...	450	00
	Electric pump	...	800	00
	Ribbon saw (saw sharpening machine)	...	1,605	00
	Lot (4) Pulleys and shaftings with ball bearings	...	200	00
20	do. with ordinary bearings	...		
	Dynamo motor 220 v. 25 amps. 6.5 kilowatts	...	220	00
	Dynamo motor, Lyon Dupaine 220 v. 1000 Rev. per minute 150 amps.	...	700	00
	Dynamo motor 220 v. 975 Rev. per minute 43 amps. (Lyon Dupaine)	...	755	00
	Dynamo motor 1308 Rev. 220 v. 143 amps.	...	660	00
	Motor 2 kilowatts 220 v. 1300 Rev. per minute 8.7 amps. (not complete)	...	65	00
	One do. do. do. do.	...	105	00
	Dynamo motor 1330 Rev. per minute 8 amps.	...	115	00
	Dismantled motor	...	10	00
	Motor 5.8 kilowatts 220 v. 14 amps. 1050 Rev. per minute	...	125	00
30	Switch Board (electric pump)	...	75	00
	Do.	...	30	00
	Power and hand pump	...	165	00
	Electric Governor	...		
	Do.	...		
	Do.	...		
	Do.	...		
	Five Do.	...	55	00
	Lot belting 4 wall brackets 3 tins machine oil	...	100	00
	Nine double folding switches with marble base	...		
40	Lot switches	...	30	00
	Carrier with rollers (withdrawn)	...	350	00
			<u>16,261</u>	<u>00</u>

Charges

Propt. Advertisements	...	Rs.	85.00
„ Posters, handbills, postcards and set numbers	...	„	8.25
Gong-beaters circular, cooly pasting placards, ticketing, postages, etc.	...	„	7.50
Commission	...	„	813.05

913 80

50

15,347 20

7th April, 1942.

Sgd. J. G. VANDERSMAGT.

Exhibits
No. S D 140
Loan
Ledger
1935/1943

No. S D 140 Loan Ledger

Punchi Banda Nugawela and Hugh Nugawela

				Rs.	c.	Rs.	c.
1935	April 1	To Balance	...	...	103,725	32	
1940	June	By Remittance	5	...			100 00
		By Remittance	5	...			100 00
		By Balance	...	...			103,525 32
						103,725	32 10
<hr/>							
1941	April 1	To Balance B/D	...	...	103,525	32	
1942	March	By Remittance by M. O.	...	...			100 00
	May	Do.	...	...			100 00
		Do.	...	...			100 00
	June	Do.	...	...			100 00
	July	Do.	...	...			100 00
	Sept.	Do.	...	...			100 00
	Nov.	Do.	...	...			100 00 ²⁰
	Dec.	Do.	...	...			100 00
1943	Feb.	Do.	...	...			150 00
	March	Do.	...	...			150 00
		Do.	...	...			200 00
		Do.	...	...			100 00
		By Balance carried down	...	...			102,125 32
						103,525	32
						103,525	32

I certify that the above is a true copy of folio 66 of the Loan Ledger.

Sgd. 30
Bookkeeper.

No. S D 146
Ledger
1942/43

No. S D 146 Ledger

Thanketiya Estate Current Account

				Rs.	c.	Rs.	c.
1942	April 1	To Balance brought over	...	...	17,247	70	
	May	By Sale of Thanketiya machinery by public auction	...	...			17,611 40
1943	Mar. 31	To Balance carried down	...	...	363	70	
						17,611	40
						17,611	40

I certify that the above is a true copy of folio 118 of Ledger 1942/1943.

Sgd. 40
Bookkeeper.

No. S D 120. List of Satinwood Measurements

LIONEL & Co.

Baillie St., Colombo.

Exhibits
 No. S D 120
 List of
 Satinwood
 Measure-
 ments

Length without making Allowances for Holes subject to
 London Measurements

	No.	Full Length with holes	Girth	Cu. ft.
	31	15	5 8	30
	40	17	5 6	32
	39	13 6	5 8	27
	29	12 6	6 2	29
10	65	17	6	38
	56	12	6 6	31
	55	15	6 5	38
	58	9	5 11	19
	36	16	5 10	34
	54	15 6	6 8	43
	38	12 6	5 6	23
	7	10	7 9	37
	41	14	4 10	20
	24	14	5 4	24
20	35	12	6 8	33
	57	11 6	7 1	35
	33	15	5 1	24
	21	14 6	5 3	24
	30	8	7 6	28
	28	15	5 6	28

Exhibits
 No. SD 120a
 List of
 Satinwood
 Measure-
 ments

No. S D 120a. List of Satinwood Measurements

LIONEL & Co.

Length after making Allowances for Holes subject to
 London Measurements

No.	Length without holes	Girth	Cu. ft.	
31	15 ft.	5 8	30	
40	16	5 6	30	
39	12 6	5 8	25	
29	12	6 2	28	10
65	17	6	38	
56	12	6 6	31	
55	14	6 5	36	
58	8	5 11	17	
36	16	5 10	34	
54	14	6 8	38	
38	11	5 6	20	
7	9	7 9	33	
41	12 6	4 10	18	
24	12 6	5 4	22	20
35	12	6 8	33	
57	11	7 1	34	
33	14 6	5 1	23	
21	14 6	5 3	24	
30	8	7 6	28	
28	15	5 6	28	
			570	2850

No. S D 107. Measurements Account

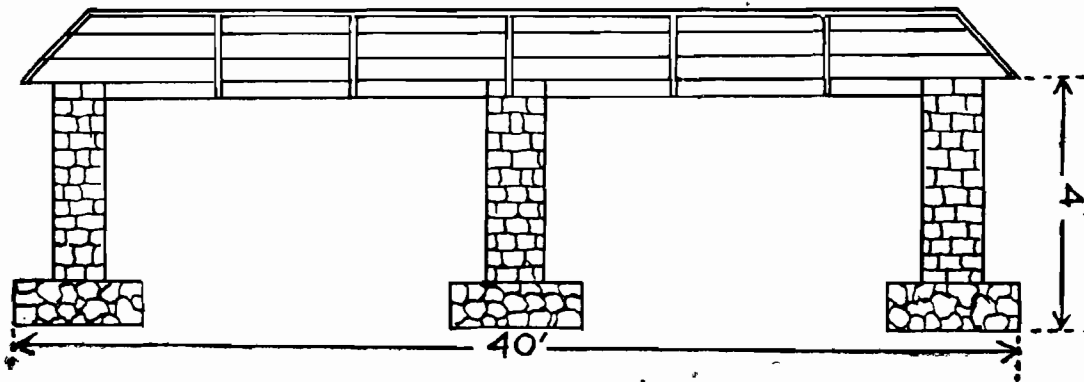
								Exhibits	
								No. S D 107	
								Measurements	
								Account	
								335	
No. Log	Length	Girth .	Cu. ft.	Remarks					
	ft. in.	ft. in.							
	21	20 3	5 9	42	Sound flowered				
	29	15 0	4 11	23	do.				
	26	17 6	4 6	22	do.				
	20	19 9	4 8	27	Sound slightly flowered				
	35	14 9	5 4	26	Sound finely streaked				
	1	14 6	5 10	31	Sound streaked				
10	2	15 0	5 0	23	do.				
	3	16 0	5 10	34	do.				
	4	14 9	5 10	31	do.				
	6	13 9	5 10	29	do.				
	8	18 9	5 2	31	do.				
	10	16 6	4 10	24	do.				
	12	20 6	5 10	44	do.				
	15	20 3	4 11	31	do.				
	22	23 6	4 4	28	do.				
	25	15 6	4 10	23	do.				
20	26	18 9	4 4	22	do.				
	32	17 0	4 6	22	do.				
	33	16 3	5 4	29	do.				
	34	12 6	6 0	28	do.				
	36	17 0	5 8	34	do.				
	37	21 6	5 1	35	do.				
	38	14 9	5 8	30	do.				
	40	15 3	4 11	23	do.				
	41	19 5	4 6	24	do.				
	42	15 3	5 0	24	do.				
30	44	12 0	5 2	20	do.				

Total 27 logs = 760 cubic feet.

No. S D 12. Plan of Proposed Bridge

Exhibits
No. S D 12
Plan of
Proposed
Bridge

Proposed bridge with cement concrete foundation, stone masonry pointed with cement mortar and with timber beams, platform and hand rails. The present site is no good and will cost a good lot in filling and I have selected few yards to the left when coming from the main road only a small deviation to the road required.



Specifications for Contractors

Concrete foundation : To be mixed at the rate of 2 cement, 3 sand, 3 metal.

Abutments : Stones masonry pointed with cement.

10 Girders : Sawn timber 12' × 8'.

Platform : Sawn timber 6' × 3" of 12' in length.

Hand Rails : To the satisfaction of the Superintendent.

Sir,

A bridge of this type is required if the logs are to be transported in winter and summer. This can be built by driving piles which requires iron monkey winch, etc., etc., which will not last long as there is a sharp turn near the proposed site for the water flow. Dry rubble masonry is not strong enough as the height is 14 ft.

Quantity can be sent if required.

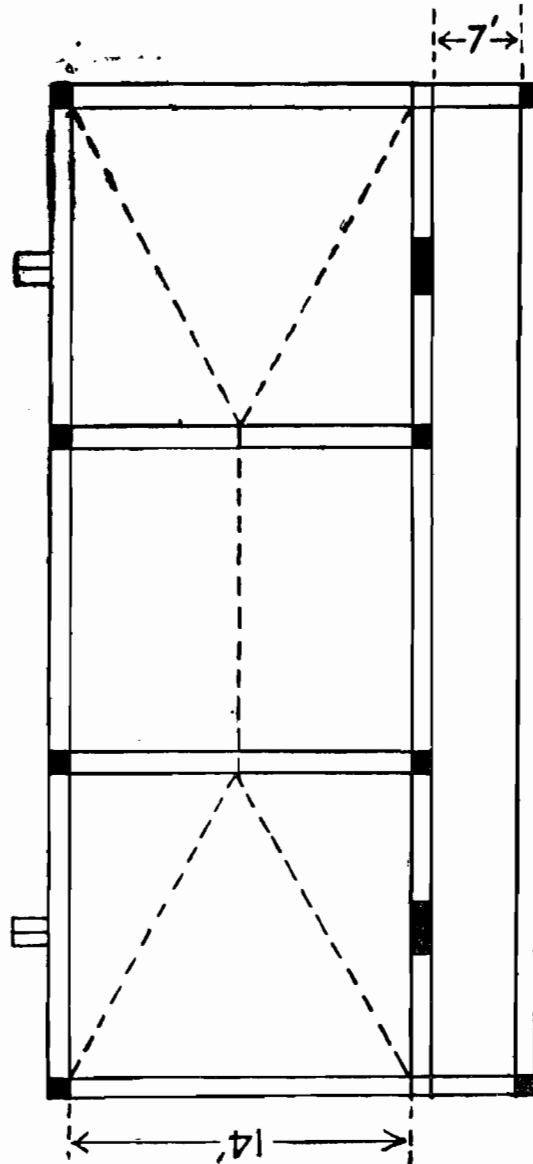
Sgd. A. THAMBIYAH,
Supdt., Thanketiya.

Exhibits

No. S D 13
Plan of
Proposed
Building

No. S D 13. Plan of Proposed Building.

Proposed building to be put up at Timbulketiya near 95th milepost from the timber felled. If permanently to be built jungle posts warichies and wattle and daub walls with round timber roofing covered with talipot leaves and straw.



No.....

Supreme Court of Ceylon
No. 84 (Interlocutory) of the
year 1945.

District Court, Colombo.
No. 20662.

*In His Majesty's Privy Council
on an Appeal from the Supreme Court of Ceylon*

BETWEEN

VALLIAPPA CHETTIAR, son of
SOCKALINGAM CHETTIAR
of Sea Street, Colombo, sub-
stituted in place of 8rd and 5th
Plaintiffs, deceased.....*Substituted Plaintiff-
Appellant*

VERSUS

J. VANDER POORTEN, B. VAN-
DER POORTEN, G. BEMEL-
MANS, Executors of the Last
Will and Testament of the late
A. J. VANDER POORTEN of
Galagedera, Kandy, substituted
in place of the 1st Defendant,
deceased.....*Substituted Defendants-
Respondents.*

RECORD
OF PROCEEDINGS
