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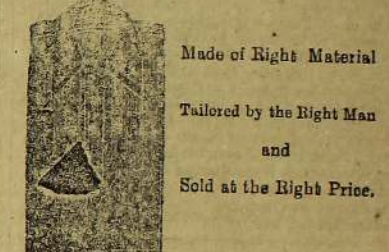
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Jaffna.

Jaffna,
November 14, 1918

Order Nisi.

IN THE DISTRICT COURT OF JAFFNA.

Testamentary Jurisdiction No. 3670.

In the Matter of the Estate of the late Tankamuttu wife of Kanapathipillai of Kaithady Deceased.

Ampalavanar Kanapathipillai of Kaithady Petitioner.

vs.

1. Sadaipillai daughter of Kanapathipillai
2. Kanapathipillai Subrameniam
3. Kanapathipillai Ramalingam and
4. Sinnathamby Kandiah all of Kaithady Respondents.

This matter of the Petition of Ampalavanar Kanapathipillai to Kaithady praying for Letters of Administration to the estate of the above named deceased, Thankamuttu wife of Kanapathipillai of Kaithady coming on for disposal before P. E. Pieris, Doctor of Letters, District Judge, on October 29, 1918, in the presence of Mr. K. Sivapitakassam, Proctor, on the part of the Petitioner; and the affidavit of the Petitioner, dated September 6, 1918, having been read: It is declared that the Petitioner is the lawful husband of the said late estate and is entitled to have Letters of Administration to the estate of the said late estate issued to him unless the Respondents or any other person shall, on or before November 26, 1918, show sufficient cause to the satisfaction of this Court to the contrary.

P. E. Pieris,
District Judge.

November 8, 1918.

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The Hindu Organ.

JAFFNA, THURSDAY, NOVEMBER 21, 1918.

WAR TAXES IN CEYLON.

In 1915 it was decided by our Government to contribute to the Imperial Government £1,000,000 towards the prosecution of the war in yearly instalments of £100,000. To find the money required for the purpose export duties on rubber, tea, copra and other products of the Island estimated to yield seven million rupees annually was levied. At the beginning of last year it was again thought that another contribution should be made, and Governor Sir John Anderson left it to a Select Committee consisting of all the Unofficial Members, the Hon'ble the Colonial Secretary, the Hon'ble the Treasurer, and the Hon'ble the Principal Collector of Customs to consider and report on the amount of this second war contribution and the sources of further taxation to meet this demand. On the recommendation of this Select Committee a further contribution of £1,000,000 in similar instalments was decided upon and fresh taxation was imposed by import duties and enhancements of stamp duties estimated to yield 2½ lakhs of rupees annually.

Owing to the depression in the copra trade the export duty on this article was removed as a temporary measure and the general revenue also has decreased owing to war conditions. It was expected that at the end of the war the system of our taxation will form the subject of inquiry by a representative

Commission and placed on a satisfactory footing. There are some taxes which ought to be abolished and new ones to be introduced, to make the incidence of taxation affect all classes alike according to their capacity to bear it. Few ever expected that so soon after the arrival of a new Governor in Ceylon, much less on the occasion of the announcement in the Legislative Council of the joyful news of the surrender of Germany, a series of additional taxation which will press very heavily on the people in general, and the poorer classes in particular would also be announced.

His Excellency Sir William Manning in the address which he delivered in the Legislative Council on the 13th instant, which we publish in another column, referred to the proposed reduction of the duty on rubber which would involve a loss of Rs. 2,755,000 to the revenue. To make good this loss it is proposed to increase the registration stamp duties on certain deeds estimated to produce Rs. 275,000; to increase the duties on imported cigarettes estimated to produce Rs. 200,000; to increase the inland postal and telegraph rates and the external postal rates, estimated to produce Rs. 370,000; to increase fares and certain other rates on the railway estimated to produce Rs. 770,000; to increase the death duties estimated to produce Rs. 750,000; and to re-impose the export duties on copra and coconut oil estimated to produce Rs. 390,000.

The Resolution empowering the Governor to reduce or remove the export duties on rubber was carried at the meeting of the Legislative Council held on the 14th instant, and at that meeting the resolution to enhance the import duties on cigarettes was also passed and has come into effect from that date. It is in the power of the Governor in Executive Council to enhance railway fares and rates and they have been already fixed and laid before the Legislative Council. They will come into effect if they are not disapproved by a resolution of the Council within the period mentioned in section 6 of the Ceylon Railways Ordinance, 1902. By virtue of the power possessed by the Governor the postal and telegraphic rates have been already enhanced from the 18th instant.

The increased duties on cigarette will not entail any hardships as it is a luxury. To re-impose the duties on copra and coconut oil cannot be considered unjust, if it takes place after the permanent recovery of their former prices. But all the other sources of taxation would cause very great dissatisfaction among the people, especially the increased railway rates, the increased stamp duties on registration, and the death duties. It has been the complaint all along that, compared with the India rates, the Ceylon railway rates are exorbitantly high; but our Government has further increased the fares and rates here. It has not even spared the 3rd class passengers' rates. The death duties were raised last year from 1½ per cent to 3 per cent. But the proposed measure raises these duties very unconscionably. This Bill provides for graduated rates till the duty on estates valued at Rs. 100,000 and over is fixed at 10 per cent. If it becomes law the heirs will have very little left out of the estate. Besides the other stamp duties and legal expenses the duty on probate alone will come to Rs. 10,000. Most of those who leave property worth such amounts as Rs. 100,000 and over leave little or no cash. The heirs will be obliged to borrow large amounts at usurious rates of interest to carry on the administration proceedings and the result will be that the whole estate will be ultimately ruined by the imposition of the proposed death duties. The public should take prompt steps to bring to the notice of the Government the oppressive character of the proposed death duties.

The proposed Land Registration Ordinance also requires careful consideration. The increased rates of stamp duties should not be so high as proposed, more especially as the stamp duties on all deeds were enhanced last year and it is also proposed to fix the fees of Notaries at higher rates.

It appears that the position of the rubber trade has improved and that if the present price will continue there would be no necessity for the relief now granted. It is on account of this measure of relief to the rubber producers of Ceylon, the proposed additional taxes have become necessary. If rubber is produced at a loss in Ceylon, surely the producers are entitled to this relief as has been afforded temporarily to the producers of copra and oil. But the taxes which the Government proposes to levy to make good the loss should not be of an op-

pressive and obnoxious character such as some of them now proposed are.

At a time when there was every reason to believe that the privileges of the Unofficial Members would be increased, even the precedent created by Sir John Anderson in consulting them in regard to the imposition of new taxes has been now set aside and the Government has introduced these measures of taxation without the knowledge of the unofficial members and seems to be eager to rush them through the Council as soon as possible without caring for public feeling or opinion.

There cannot be a continuous liberal policy under the present constitution of our Government and Legislature, and the proceedings connected with the proposed taxes strengthen the case for the urgent necessity of constitutional reforms in Ceylon.

THE HEAVIEST FLOODS IN JAFFNA.

The storm and rains which occurred on Sunday last resulted in the heaviest and most destructive floods ever known in the annals of Jaffna. The cyclones of 1884 were also an exceptional occurrence causing much damage but the rainfall was not then so heavy as during the 24 hours on the 17th instant, when 27 inches of rain is said to have fallen, which is a record for Jaffna. The devastation on account of these floods is of an appalling character. Thousands have been rendered homeless and are in great distress, having lost their cattle, grain and moveables. The condition of some of the villages in Jaffna is really heart-rending. In the Town some of the low-lying parts have suffered considerably by the fall of houses or by water getting into them and hundreds have had to take shelter in more secure residences of their neighbours. But practically there has been no loss of cattle in any part of the Town or if there be any it is not of an appreciable character. In some parts of the District more than half the number of black cattle, goats and sheep have perished, and this is especially the case in Kockuvil East, Urumpiray, Urelu, Elalai, Achobolu, Alavetty, Kanterodai, and several other parts. In most of these villages except a few stone built houses, almost all the mud-walled houses have been washed away with their belongings, and the cattle perished by hundreds in the gardens submerged by the floods. We have seen with our own eyes the distressed condition of the people of Urumpiray and Urelu as far as we could have seen by a drive by that road yesterday. Most of those who have been rendered homeless have no other place to cook, eat and sleep than the elevated parts of the road. At Urelu to a distance of about ¼ of a mile these helpless people are living on both sides of the road. We also found a very large number of the carcases of animals lying unburied on the gardens for three days by the sides of the Jaffna-Pallai road and the stench emanating from them was of an awful character and is sure to cause pestilence in the country. We were told that hundreds of such carcases were rotting in compounds and gardens beyond the road. We have been told by persons who passed by some other roads in the District that the condition there in regard to unburied carcases is similar to the condition in the villages on the Jaffna-Pallai road. It appears that the Headmen have not been doing their duty in at least seeing these carcases buried before they become putrid and foul the atmosphere.

Government relief is urgently required. The Government Agent after organising relief measures for the Town has gone to all parts of the District to ascertain by personal inspection the extent of the damages caused by the floods and what remedial and relief measures should be adopted. We have no doubt that prompt measures will be adopted by him to afford immediate relief to those in actual distress in the country. In several parts of the District by the destruction of cattle and sheep, the people will not be able to carry on their Agricultural operations. The present condition of the Jaffna District should appeal to the sympathy and munificence not only of the Government but of all philanthropists in and outside the Island. The damage to the paddy crop is incalculable, as the young plants are submerged everywhere.

Fortunately, as the heavy rains and floods commenced at daytime, there was very little loss of human life, although there were a few fatalities on account of the fall of trees. A man of Iuvil was drowned when he waded through the water on Monday over the Nantavil road which was several feet under water.

One may gauge the extent of the ravages caused by the floods from the fact that Jaffna has been cut off from communication with the other parts of the Island for the last four days. The washaways on the railway line are of such tremendous character as to put a stop to railway services altogether since Sunday last. No mails have been received here from Colombo nor any sent from here since that day. It was only last night that mails from Colombo and other outstations were brought here by motor car.

Since writing the above it has begun to rain this morning and the weather is very threatening. The only redeeming feature was the very clear weather of Monday, Tues-

day and Wednesday last, which enabled the homeless people to live in the open with the remnant of their grains and cattle. It should therefore be a matter of very great anxiety what further sufferings they will have to undergo if it continues to rain again.

LOCAL & GENERAL.

OURSELVES—Owing to the public holidays allowed for the Victory Celebrations there was no issue of the "Hindu Organ" on Monday.

PERSONAL—Mr. R. N. Sivasubbo, Draftsman, Singapore, arrived in Jaffna on Friday last and is staying at his residence at Malakam.

THE JAFFNA ASSOCIATION—A special meeting of the Jaffna Association was held on the 13th instant at 5 p. m. at Mr. Proctor S. Kairat's Office, under the presidency of the Hon'ble Sir Ambalavanar Kausagasabai, to consider the new taxes which the Government proposes to impose to make good the loss expected by the reduction of the export duty on rubber. It was resolved to send a wire to the Hon'ble the Colonial Secretary informing the Government that in the opinion of the Association the increased death duties and registration duties will cause untold hardships to the people and to send copies of that telegram to the Ceylonese Unofficial Members. The Association also expressed its opinion that an income tax would be less objectionable.

RELIEF MEASURES—The Government Agent called a special meeting of the Jaffna Local Board on Monday to consider what measures should be adopted to afford relief to the sufferers in the Town on account of the floods. A meeting was called in the Kachoberi the following day at 3 p. m. under the presidency of the Government Agent. A subscription list was opened and about Rs. 3000 were subscribed on the spot. Relief Committees were appointed to visit the localities very badly affected and to afford instant relief. These operations are to be limited to the Town and the Jaffna Maniagar's Division. We think the needs of the other parts of the District are much greater and it is impossible for the Maniagars to cope with the serious situation.

VICTORY CELEBRATION—On Friday evening there was a large gathering of School boys and girls at the esplanade, Jaffna, to celebrate the signing of the armistice. The marching of the boys and girls from different schools with flags and music was indeed very attractive. The Government Agent was taken from his residence, the "Old Park", to the esplanade in a grand procession amidst a din of native music. As he arrived, a guard of honour supplied by the Police Force presented arms and the Union Jack was hoisted. The Government Agent then mounted the platform and addressing the school children on the war said that right, justice, and freedom, have conquered over might, tyranny and cruelty. The Hon. Mr. P. Ramanathan who followed also spoke on the war and the blessings that would follow the victory of the Allies. He also spoke on St. George the Guardian Angel of England. Mr. N. Selvadurai, Principal, Hindu College, Jaffna, then made a fine speech in Tamil. Sir Ampalavanar Kanagasabai who spoke next thought the war that had just terminated was the most important in the history of the world. Father Mathews spoke at length on the distinguished part played by France in the great struggle and Rev. Bicknell spoke enthusiastically on behalf of America. The proceedings terminated with the singing of the National Anthem and cheers for the Allies.

DEATH CAUSED BY A FALLING TREE—On Sunday when there was heavy rain and strong wind a coconut tree that fell on a hut at Kockuvil East crushed to death a girl aged about sixteen who was then staying in it.

GENERAL HOSPITAL EXTENSIONS—It has been decided to open the "new Ward, which is to be called the Mercantile Ward, on the 18th instant. The garden has been laid out by the Agricultural Department. It will be remembered that this Ward was built at the sole expense (over Rs. 100,000) of the Hon. Mr. W. H. Figg. Only the bottom floor will be used, as the European nursing sisters are occupying the upstairs quarters temporarily.

THE RAILWAY DEFALCATION—Mr. Vithalingam, Chief Pay Clerk O. G. R. who was acting for the Sheriff when the big defalcation was detected and had been discontinued, has been reinstated. He sent in a memorial to Government and had a personal interview with the Colonial Secretary. He resumed duties a few days ago.

INDIA'S PHENOMENAL REVENUE—Simla, Nov. 11.—The year continues to be a phenomenal one in the matter of the Government of India revenue. The total civil receipts to end of September now published are up by nearly Rs. 6 crores, as compared with the corresponding figure of last year. Railway receipts account for an increase of close upon another Rs. 6 crores, making a total improvement of Rs. 12 crores.—"M. Mail."

DEATH OF MR. T. N. RASIAH, SALT STORE-KEEPER, BATTICALOA—The death of Mr. T. N. Rasiah, Son-in-law of the late Mr. V. O. Canagasabai Modliar of the Governor's Gate

