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Order Nisi.

IN THE DISTRICT COURT OF JAFFNA. Testamentary Jurisdiction No. 3859.

In the Matter of the Estate of the late Wallipillai wife of Kaddaiyar Karunakaran of Urumpirai, Jaffna

Kaddaiyar Karunakaran of Urumpirai Jaffna Deceased. Petitioner.

- 1. Kathirgamer Sinnatampi
- 2. Sinnatampi Ponniah
- 3. Sinnatampi Sinniah
- 4. Eliyatampi Murgesu and wife
- 5. Meenadchy
- 6. Sithamparappillai Sinnatampi and wife
- 7. Sinnapillai, all of Urumpirai, Jaffna
- 8. Nam-sivayam Somsandaram and wife
- 9. Sinnammah of Koddady, Jaffna

Respondents.

This matter of the Petition of Kaddaiyar Karunakaran the abovesaid Petitioner, praying for Letters of Administration to the estate of the abovesaid deceased, Wallipillai wife of Kaddaiyar Karunakaran of Urumpirai, coming on for disposal before Hon'ble Sir A. Kanagasabai, K. T., District Judge, on March 7, 1919, in the presence of Mr. S. Comarasurier, Proctor, on the part of the Petitioner; and the affidavit of the Petitioner dated March 7, 1919, having been read: It is declared that the Petitioner is the lawful husband of the said intestate and is entitled to have Letters of Administration to the estate of the said intestate issued to him unless the Respondents or any other person shall, on or before March 27, 1919 show sufficient cause to the satisfaction of this Court to the contrary.

A. Kanagasabai, District Judge. March 10, 1919

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The Hindu Organ.

JAFFNA, MONDAY, MARCH 31, 1919.

THE POLITICAL SITUATION IN INDIA.

It is a time of great crisis in India in regard to political changes. There is a great awakening in the whole country. Considering the great sacrifices made by India in the cause of the war and the earnestness shown by the Indians in securing political reforms, the Imperial Government made the famous announcement of 20th August 1917 promising responsible Government by gradual stages to India. This was followed by the visit to India of Mr. Montagu, the Secretary of State himself and the publication of what is known as the Montagu-Chelmsford Report on constitutional reforms. While all moderate and right-thinking Indians welcome this report as containing far-reaching concessions which should satisfy them as the first instalment of reforms, the extremists reject the concessions as inadequate and are agitating for the granting of full responsible Government all at once. On the other hand the official and unofficial Europeans in the neighbouring Continent with influential friends in England are moving heaven and earth to prevent even the granting of reforms recommended by the Secretary of State and the Viceroy. We may in this connection remark that the hostile attitude of the European community of India in regard to this question is in perfect contrast to the sympathetic report of the Ceylon European Association on which we have already commented more than once in these columns.

The Government of India and the Secretary of State with the view to appease the European community and to carry out their policy of reforms, introduced in the Supreme Legislative Council two Bills, known as the Rowlatt Bills, with provisions of a drastic character, to put down sedition and to cope with anarchical crimes. These Bills met with the unanimous opposition of the Indian Unofficial Members, elected and nominated, and the feeling in the country against these measures is such that the Government consented to various amendments modifying the harshness of the provisions and undertook also to limit the operation of the more important of the two Bills to three years. This Bill has been passed with the official majority which the Government has in the Supreme Legislative Council.

Not only the extremists but a large portion of the moderates also very much resent the passing of this measure, with the result that an influential movement under the lead of Mahatma Gandhi has been set on foot to adopt passive resistance, if it is enforced. Mr. Gandhi is such a great moral force in India that the Government also realises it and has done its best to prevail upon him to desist from leading this movement. But he has begun earnestly to work on that behalf and thousands have signed the pledge of passive resistance. It, therefore, remains to be seen whether this Ordinance, even if passed, would be actually enforced.

One fact is sure, that in spite of all opposition on the part of the Europeans in India, the constitutional reforms in India on the lines of the Montagu-Chelmsford Report will soon be an accomplished fact. The Indians, whether prince or peasant, are so determined to have reforms and are so really in earnest that the Government of India and the Imperial Government cannot but grant them, more especially as they have conceded the justice of the demands and have pledged themselves to do so by the announcement of 20th August, 1917 and the Montagu-Chelmsford Report. The elevation of Sir S. P. Sinha to the peerage and his appointment as Under-Secretary of State for India show to what extent the Imperial Government would go to satisfy the aspirations of the Indians.

There has been an impression that the Native Princes of India were opposed to the granting of far reaching political privileges to Indians in British India. At the Dinner given on the 7th instant at the Savoy Hotel in honour of Lord Sinha, the Maharaja of Bikanir, who presided, made a brilliant speech showing the feel-

ing of ruling Princes of India in regard to this most important question. There was a brilliant assemblage of noblemen and statesmen on that occasion. The speeches of Mr. Montagu and Lord Sinha are themselves very notable utterances and we are sorry that owing to exigencies of space we are unable to reproduce them in this issue. We, however, give below the summary of the speech delivered by the Maharaja, which cannot fail to be interesting and instructive to our readers:

The Maharaja of Bikanir proposing the health of Lord Sinha, said he had the greatest pleasure in associating himself wholeheartedly with Lord Sinha's other friends, whose name was legion, in offering the warmest congratulations upon the honour which the King Emperor had been graciously pleased to bestow upon him. Another object of this function was to enable the Indians to express their grateful appreciation of the true statesmanship and rare stroke of imagination which had prompted the Secretary of State to suggest and the Premier to accept Lord Sinha's appointment which India welcomed as the clearly emphasised determination of His Majesty's Government to carry out without unnecessary delay a substantial measure of constitutional reform. Maharaja Bikanir paid a tribute to Lord Sinha's modesty and profound patriotism, combined with the utmost loyalty to the British Crown, and his grateful appreciation of all that India's connection with Britain meant for India also his high sense of public duty, his political insight and strength of character. He had never attempted to court cheap popularity by playing to the gallery. He had always unhesitatingly spoken and acted according to the dictates of his conscience in support of what appeared to him best for India and the British Empire. Law, order and good government had been as dear to Lord Sinha as the continued political advancement of his countrymen. These characteristics had distinguished Lord Sinha throughout his career. His sterling worth had won for him, both east and west or Suez, the respect of Englishmen and Indians alike. His country was justly proud of this great Indian who had led the way in so many spheres with such conspicuous merit and success. If there was one Indian whose appointment as Under Secretary was certain to evoke widespread approbation it was Lord Sinha.

The cordial reception with which the innate sense of justice and fair play characterising the British people had been extended Lord Sinha's appointment virtually unanimously by a responsible press and informed public opinion in England had been noted with lively gratification in India but there had been a few insinuations and misrepresentations by those who, posing as experts on India, had been assiduously carrying on an anti reform an anti-Indian campaign. After reviewing the history of the reform scheme and emphasising that the princes and people of India widely shared the view that the declaration of August 20th, 1917, and Mr. Montagu's visit to India had been productive of immense good, Maharaja Bikanir proceeded to say that they knew some of their Anglo-Indian friends too well to expect them really to sympathise with such a declaration. The activities of the Indo British Association singularly disguised its avowed aim, namely promoting the unity and advancement of the Indian peoples. The Association's real hostility to the policy of His Majesty's Government was revealed in almost every phase of its activity. Its propaganda was intended to alarm the ordinary man regarding conditions in India and to hold in every way possible the educated classes in India and indeed everyone who had the temerity to disagree with its views and appeal to the personal and class interests sometimes of the working man but more frequently of firms participating in Indian trade.

Referring to the Association's plea for subscriptions as an insurance for British interests in India, Maharaja Bikanir said Indians believed in the industrial as well as political future for India but they had yet to learn that India existed for exploitation by any particular commercial interest. A section of extremists in England was sounding shrill cries of alarm about India and was uneasily conscious that it was fighting a bad case. The Association freely resorted to personal abuse. Indians, including Lord Sinha, had been indiscriminately branded as agitators and India was represented as seething with crime. The policies of Lords Morley, Crewe, Mr. Chamberlain, Mr. Montagu, Lords Minto, Hardinge and Chelmsford had been criticised most unjustly. The Association had even declared that Mr. Montagu and Lord Chelmsford were out to weaken the British authority in India and were courting grave political disaster. They had deliberately suppressed the fact that Indian leaders fully recognised and had repeatedly stated that their ideal of self-government could only be realised by India remaining an integral part of the British Empire.

The mendacity and unfairness of the Association's campaign was nowhere more conspicuous than in the eagerness with which it had made capital out of the Rowlatt report. He emphasised that the outrages dealt with in the Rowlatt report were lamentable and serious but were related to the nefarious activities of an infinitely small number out of a loyal Indian population of 315 millions. It was even stated that the Indian Army would resent Lord Sinha's peerage. He had some acquaintance with the Indian Army. He had fought with it in Asia, Africa and Europe (loud cheers) and he unhesitatingly contradicted this absurd allegation. He mentioned that when Lord Sinha and he had visited the Indian Troops Club in Paris recently Lord Sinha had been lustily cheered.

Indian princes and people indignantly resented the abuse to which Lord Hardinge, Mr. Montagu and Lord Chelmsford had been subjected. The Maharaja of Bikanir paid a tribute to the inestimable value of Lord Hardinge's services during his vice-royalty. Indians trusted Mr. Montagu and gratefully approved his courage, devotion and statesmanship. He assured Mr. Montagu of the high regard and friendship of the princes in India. The names of Mr. Montagu and Lord Chelmsford would descend to posterity as two great Englishmen who had helped to build up a stronger India. Maharaja of Bikanir in the most polite and authoritative and emphatic manner denied the gross misrepresentation that the Princes in India were hostile to Lord Sinha's appointment, and to the reforms. Indian princes belonged to no political parties. Their only concern was to see such

measures adopted as would further popularise, strengthen and preserve the ties binding England and India together. Was it conceivable therefore that the princes would sympathise with, much less advocate, any measure of a revolutionary nature of prejudicial to the stability of the King-Emperor's rule in India? The Maharaja of Bikanir quoted several speeches of the Princes to show that the Princes favoured reform, including the Prince's speech at the Delhi Conference in November 1917, and the speech of Maharaja Bikanir at the Conference in January. He emphasised that the draft of the former speech was adopted after careful scrutiny at the general meeting of Princes.

In conclusion the Maharaja said they were now face to face with one of the most critical periods in the political regeneration of India under the aegis of the British crown. The decisions regarding reforms must irrevocably affect for good or ill India's future political progress.

Speaking under a strong sense of duty to the King Emperor and Empire he wished to sound a solemn warning that if the counsels of the opponents of reform were followed, feeling of bitter disappointment and grievous wrong would be dominant throughout India. Nobody could gauge the full force of that dissatisfaction but obviously in comparison with it the recent unrest would seem small. But if the British Government would only seize the occasion to shape the reforms on bold and generous lines at the earliest possible opportunity they would confirm the solidarity of the Empire by strengthening the most enduring ties between England and India those of mutual trust and helpfulness (Cheers).

LOCAL & GENERAL.

THE GOVERNMENT AGENT—Mr. Ho-sburgh leaves on an extended circuit on the 5th inst. and will be absent from the Town for about two weeks.

PROVINCIAL FOOD PRODUCT COMMITTEE FOR THE NORTHERN PROVINCE—A meeting of this Committee takes place today at 2 P. M. in the Jaffna Kachcheri. Mr. Stockdale, the Director of Agriculture, who has arrived here, will be present at the meeting.

THE SAIVA SIDDANTA SAMAJAM.—The Hon. Sir A. Kanagasabai, Acting District Judge, has, we learn, consented to preside over this Conference which will be held on the 4th, 5th, and 6th proximo at the Naval School, Vannarponnai.

TELLIPPALAI CO-OPERATIVE CREDIT SOCIETY.—The Annual General Meeting of the Tellippalai Co-operative Credit Society will be held on Friday the 4th April 1919 at 5 30 p. m. at the Mahajana English School at Tellippalai. Mr. F. A. Stockdale, Director of Agriculture and Registrar of Co-operative Credit Societies will be present at the meeting.

THE P. O. M. O.—The Hon'ble Dr. Rutherford, the Principal Civil Medical Officer, has come to Jaffna on a tour of inspection and is the guest of the Government Agent.

A PUBLIC MEETING.—A public meeting of the residents of Jaffna will be held at the Jaffna Central College Hall, to day, at 5 p. m. to organize a Looch Option campaign for toddy taverns. Mr. N. Savadurai, Principal, Jaffna Hindu College, will preside.

NATIONAL DAY CELEBRATIONS.—A meeting of those interested in the above will be held at the Y. M. H. A. Petah, Jaffna, on Tuesday 1st April at 6-30 p. m. The National Band of Volunteer Workers to work out the programme will be enrolled on that date and the programme arranged.

TECHNICAL SCHOOL FOR JAFFNA.—We are glad to learn that Mr. Danham's appeal to the people of Jaffna to provide 40 scholarships for technical education has been answered and all the conditions fulfilled. Government has now approved of the scheme and decided to erect the necessary building. Plans and estimates have been called for from the Director of Public Works. In a short time the Technical School at Jaffna should be an accomplished fact. In this connection we would draw the attention of our readers to the welcome announcement from Mr. M. V. Oballah of Basu Gajah published in another column.

PERSONAL.—Mr. M. Ambalavanar of the P. W. D. Morawake, has come to Jaffna on one month's leave and is residing at his residence at Thirunelveli South.

RIOT DAMAGES IN JAFFNA.—All persons claiming damages in connection with the rioting and looting in Grand Bazaar, Nallore, Chunnakam, and Chavakachcheri between November 9 and 12, 1918, are required to present their claims to Mr. B. Horsburgh at the Kachcheri on or before April 25, 1919, after which date no claim will be entertained. Claims must be in writing and show the nature of the damages sustained, in detail, with the amounts claimed in respect of each stock-in-trade article damaged or stolen, and must contain a declaration signed by the claimant that the statement of loss and damages sustained by him is true and correct. Inquiry into the claims and assessment of damages will be made by him on the following dates and places viz:—(1) At 2 p. m. on Monday, April 28, 1919, at the Kachcheri, Jaffna. (2) At 2 p. m. on Tuesday, April 29, 1919, at the Court house, Mallakam. (3) At 2 p. m. on Wednesday, April 30, 1919, at the Resthouse, Chavakachcheri.

TRINCOMALEE WOMEN'S UNION.—A meeting of the above Union was held on the 24th instant at 6 p. m. in their Hall. Mrs. J. R. Canagaratna, the President of the Association occupied the chair. The minutes of the last meeting were read by the Secretary Mrs.

CORRESPONDENCE.

JAFFNA TECHNICAL SCHOOL SCHOLARSHIPS.

BATU GAJAH OFFERS FIVE.

Sir, A meeting of the Jaffna resident in Batu Gajah, P. M. S., was held at Batu Gajah on the 12th instant with a view to offering as many scholarships as possible to the Director of Education, Ceylon, tenable in the proposed Technical School in Jaffna.

Messrs. A. R. Clough, C. S. Maniam, J. P. Tharmalingam and M. V. Chelliah offered one scholarship each. A subscription list was opened and a sum of over \$800.00 was subscribed by the Jaffna present in the meeting. The fifth scholarship is assured; and it is expected that the sixth one will be fully subscribed.

It was decided that the gentlemen who offered individual scholarships should communicate with the Director regarding their offer. The nomination to the scholarship or scholarships subscribed for by several gentlemen was left to the discretion of the Director provided the nomination was confined to Tamils of Jaffna.

A committee consisting of Messrs. A. E. Clough, N. Supramaniam, C. S. Maniam, P. Chinnastanby and M. V. Chelliah was appointed to collect the subscriptions and carry out the resolutions of the meeting.

Batu Gajah, 14th March, 1919. I am, yours faithfully, M. V. Chelliah.

The Select Committee has considered the measure as one which would affect only the capitalists and well-to-do classes, without taking into account the poorer classes who would also be affected by this Bill. The Hon'ble the Treasurer has told us that 33 per cent of the deeds executed in Ceylon escape registration. This, Sir, to the ignorance and poverty of the people who thus keep their deeds unregistered may also say that the 67 per cent who get deeds registered are well-to-do persons and those who know the benefits of so getting it done, 33 per cent is composed not only of the ignorant and poor but also of persons who find it prudent that they will not be victims of fraud and keep their deeds unregistered. As far as the confidence thus reposed is not misplaced except in very rare instances, and I fail to see why the discretion enjoyed by us in this respect should be withdrawn for the sake of collecting larger revenue. I see, Sir, I state this, subject to correction—that there is no provision in this Bill for the automatic registration of deeds on the enforced payment of the combined and increased stamp duties, as from the date of attestation, to prevent the fraud of prior registration. It is on the principle of such registration alone this measure can be justified. The payment of the new stamp duties is in itself, in the case of the poorer classes, a hardship. When this is done, they have to pay the fee of the Notary which has also been recently increased. The Notary will not give the deed to the person interested in it before his fee is paid and settled. Those in needy circumstances and ignorant of the benefits of prompt and early registration, will be slow in settling the account of the Notary and their deeds will be allowed to remain with him for days and weeks, if not months, without being registered, though this could be done without additional fee, what is there to prevent the fraud of prior registration under those circumstances? I have already shown, Sir, that even the combination of the existing stamp duty and registration duty is undesirable and would prove a hardship. But their enhancement at the same time as provided in this Bill is without any justification at all. If the registration duty on 67 per cent of deeds registered would produce as has been stated, about 10 lakhs of rupees, the 33 per cent which is now compulsorily made to pay the registration duty must make up not less than the Rs. 275,000 which the Government wants to raise by this means. Even if deeds remaining unregistered involve smaller amounts and the proceeds of this 33 per cent be less than that amount, the Government can well afford to be content with the additional revenue which it might bring whatever the amount may be, without having recourse to further enhancement of the duty. It is also worthy of notice that this enforced recovery of this tax necessitates an increased expenditure of Rs. 80,000 being the cost of additional establishment of the Registrar General. In view of the above facts and circumstances, it would be an act of justice and generosity on the part of the Government, if it would drop this measure of further taxation altogether. My Honourable Friend the Ceylonese Member has proved by facts and figures that the restoration of the rubber duty to its former rate should not be any longer delayed. All the new taxes which the Government wanted to impose have been levied with the exception of this tax dealt with in this Bill. The revenues from all these sources. I submit, would be more than enough for all the requirements of the Government. The dissatisfaction among the Ceylonese, Sir, in regard to some of the taxes already levied is not due to any desire on their part to escape taxation. If it is due to such a desire the Low Country Products Association would not have submitted the memorandum to Your Excellency recommending the introduction of income tax. They are quite ready to bear their share of taxation to meet the liabilities of the Government and to promote the general welfare of the community. What they say is that there are other sources of taxation which would be more equitable than some of those already adopted. I may in this connection mention that the Government of India has decided to impose a Super Profits Duty as the only new tax to be levied during the next financial year. This will affect only those who have earned huge profits during the war and it is estimated to yield £6,000,000. Sir James Meston, the Finance Member of the Government of India, in making the financial statement for the year 1919-20, on the 1st instant announced that while imposing the Super Profits Tax on those who have been profited by the war, the minimum taxable limit for Income Tax would be raised from £1,000 to £2,000 entailing a loss of about 75 lakhs but affording relief to 237,000 assesses out of 331,000. This measure of relief is hailed there with a chorus of approval. In India additional taxation and reduction of taxation go hand in hand. In Ceylon though there are a very large number of persons who have been immensely benefited by the war, they go without being adequately taxed.

signed the report, they made their recommendations on the basis of the assumption that taxation was necessary. But that necessity did not exist at present and it was not right to impose fresh taxation when they had large surplus balances in hand. While surplus balances existed it was not right to be unethical to tax the people. In view of the changed circumstances, they should hold their hands as regards the Bill. He for one would be very glad to consent to taxation if he could possibly do so. They had allowed themselves to be taxed for special purposes but at the present juncture they saw no reason to allow that Bill to pass. It was their duty as representatives of the people to once again ask His Excellency the Governor to consider the matter and let the Bill stay where it stood.

MR. SAPAPATHY'S REMARKS

Mr. Sapapathy said:—I should also like, Sir, to say a few words on the Bill, expressing my disapproval of its principle and provisions. The Hon. the Ceylonese Member has spoken at length pointing out convincingly that there was no justification for the reduction of the rubber duty and that if it is restored to its former rate there would be no necessity for the new taxation measures of the Government including the fire intended to be raised by this Bill. I will not traverse the ground traversed by him and will confine myself stating as briefly as possible my objections to this Bill. The people of Ceylon have willingly borne their share of the burden of new taxation which has fallen on them in consequence of the war. First came the export duty on the staple products of the Island levied by the Government of Sir Robert Chalmers in 1915. Then Sir John Anderson in 1917 appointed a Select Committee composed of all the Unofficial Members and three Officials to consider and decide upon the amount of the second war contribution and the sources from which that amount should be raised. As the result of the unanimous recommendation of that Committee, the stamp duties including death duty and certain import duties increased estimated to produce 22½ lakhs of rupees. With the assumption of the Government of Ceylon by Your Excellency the war happily came to a close in the complete and glorious triumph of Britain and her Allies, and the public expectation was that no more fresh taxation would be required. But the people were somewhat taken by surprise when it was announced in this Council on the 13th November last that the Government had decided to have recourse to additional taxation to produce about 28 lakhs of rupees—an amount almost equal to the loss expected to be caused by the reduction of the rubber duty from 7½ cents to 3 cents a lb. My Hon. Friend, the First Sinhalese Member pointed out on the occasion, the Resolution reducing the rubber duty was passed that that product did not stand at that time in need of any relief, although he is himself an extensive rubber planter who would be very greatly benefited by the reduction of the duty. To make good the loss sustained by the reduction of that duty and to meet other requirements, especially in the cause of education and agriculture, all the new taxes foreshadowed by Your Excellency have been levied, with the exception of the increased duty on registration estimated to yield Rs. 275,000. As this Bill deals with this tax and as it forms part of the General Policy of the Government in regard to new taxation, I beg to point out, Sir, that if more money is required for the promotion of education, agriculture and sanitation and any other purposes, it could be raised from other sources, without being felt by the people as a hardship than by enhanced death duties and registration duties which are intended, it seems, to be permanent measures and which will press heavily in their incidence on all classes of people. The Select Committee appointed by Sir John Anderson, above referred to, in recommending the increase of stamp duties on deeds on law proceedings and on death duties, left registration duty alone without increasing it for good and valid reason, namely, that the increase of that duty would have the effect of greatly discouraging registration of deeds. That reason still holds good. But Your Excellency's Government to find the additional sum of Rs. 275,000, decided to increase the registration duty also. The Original Bill submitted to this Council was a guileless measure to effect that purpose. It was referred to the Select Committee, including four Unofficial Members, which considered the Death Duties Bill; and the expectation of the public was that the Committee would so improve it as to mitigate some of its hard provisions in regard to the increased rates in the interest of the tax payers. But it has come out with a new Bill with principle quite different from the principle of the original Bill and with imposed harder, combining two distinct and separate duties one of which is now compulsory and the other optional, and making them both compulsory and payable with the proposed increased rates at one and the same time. I beg in this connection to submit that the principle and policy of Select Committees of this Council, instead of revising the details of the Bills submitted to it, drafting new Bills with new principles, with the approval and concurrence of Unofficial Members of that Committee is highly objectionable. It enables the Government to rush those Bills through the Council without giving sufficient time to the other Unofficial Members and the public to study them. This procedure also places not only the Unofficial Members outside the Committee but also those on it in a false and delicate position. The former find themselves powerless effectively to oppose distasteful measures so introduced, and the latter, although they might subsequently see that some of the provisions to which they had agreed were unfair and unjust, find themselves unable to open their mouth to remedy a wrong as in point. This Bill and the Estate Duties Bill are cases in point. Containing as they do, important principles, quite different from those contained in the original Bills, these new Bills ought to have been for weeks, if not months, before the public. But the latter has been passed in one week of its introduction and the Government is going to deal with this Bill in the same manner. This Bill, Sir, as originally framed, provided for increased rates of duty on registration of deeds to produce an increased revenue from that source.

It is now proposed to raise the stamp duties on deeds which were considerably raised about a year and a half ago to such an extent as to include not only the existing rates of registration duty but also the proposed increased registration duty. This is, indeed, Sir, a good machinery for the collection of increased revenue. But viewed from the standpoint of the tax payer, it would prove a most exacting and hard measure. It seems that

Proctor, Secretary Mr. K. N. Kumaram, Messrs. P. R. Gulasaram and N. N. Eliatambay. Treasurer Mr. S. V. Valligam, Librarian Mr. N. Subramaniam, Messrs. R. Kanagasabay and A. Thiagarajah, Auditor and Visitor Mr. K. Annapavanar, Committee Members Messrs. T. R. Nalliah, Advocate; C. R. Arunachalam, Advocate, Pandit S. Malvaganam, Dr. S. Ponnusamy and Dr. N. Paramanabhar. As the report is long we extract here only the important items:— Out of the nineteen lectures delivered under the auspices of our Association five were delivered by Sanyasins in public Halls, and 'Young Hindu Citizens' is now edited monthly and they have not failed to instill Hindu ideals into the minds of the young.

LIBRARY.

We receive about 12 Magazines and papers dealing on religion, literature, and national ideals. This is the only Hindu religious and national library in the Pettah of Jaffna. We have got 182 books dealing on Religion, Science, and Literature. Most of them are publications of the Ramakrishna Mission.

OUR ASPIRATIONS.

The first duty of this Association is to establish a Hindu Students' Home wherein Hindu Young Men who come for education from the outskirts of Jaffna and elsewhere may be lodged and brought up according to the Hindu ideals. We need not say much on the hardships our Hindu young men who are boarding in Christian places undergo, since you are aware of them. Our second aspiration is to establish a Hindu Temple in the Pettah of Jaffna. It is sad that a place where more than 60% of the population are Hindus does not possess a Hindu Temple. If we fail to establish a temple here in the near future, it is sure that the Hindus of the Pettah will become more and more denationalised and our religion will have no hold on them. In conclusion we beg of you all to help us in the above two undertakings. We hope to send our programmes of work on the above two items when they are ready very soon for publication. K. N. CUMARAM. 30.3.1919. Hon'y Secretary.

THE STAMP ORDINANCE.

DISCUSSION IN THE LEGISLATIVE COUNCIL.

At the meeting of the Legislative Council, held on the 12th inst., the Attorney-General in moving the second reading of the Ordinance to amend "The Stamp Ordinance, 1909", said that at the first reading of the Ordinance he had explained to the house the legal aspect of the Bill and his Hon. Friend the Treasurer had referred to the financial aspect of the Bill. He did not think it was necessary for him to go again into detail in regard to the Bill, but there were certain items in the schedule which he would bring up when Council went into Committee.

Mr. Senior seconded.

OPPOSITION FROM MR. RAMANATHAN.

Mr. Ramanathan said he would gladly assent to the Bill if he felt certain that taxation was absolutely necessary. He had tried to consider the Bill from different points of view but he was sorry to say that he was not at all convinced that the statement of Government that new taxation was necessary under the circumstances, was a justifiable one. There seemed to be a very fundamental error in the handling of the Bill. He admitted that up to September last the position of the rubber industry was very serious indeed and some relief was necessary in the matter of the duty that was imposed some years ago in consequence of the necessity of Ceylon making a contribution to the Imperial Government in regard to the war. The question then was whether there should be an entire revision or whether there should be a reduction of the duty from 7½ cents to something lower than that. Shortly after His Excellency's arrival in the Island, the proposal as regards taxation was taken up and His Excellency decided that owing to the condition of the rubber industry, there should be a reduction of the duty from 7½ cents to three cents and it was estimated that such reduction would involve a deficit in the general revenue to the extent of Rs. 2,750,000. But later things revived. The Colony had come out of the war very well and there was abundant authority to show that the position of the rubber industry was no longer gloomy.

Mr. Ramanathan read extracts from a newspaper which indicated that Ceylon had emerged through the war period strong, the difficulties which the Island had to face being not abnormal, but one which had been shared by other parts of the Empire. Those observations were made by an expert. To show that the situation had changed they had statistics before them which they had not before.

Mr. Ramanathan read extracts from reports of Rubber Companies, and added that the memorandum of the Low-Country Products Association declared that about thirty per cent, of the members of the Association were owners of rubber, yet in their opinion the reduction of the export duty from seven and a half cents to three cents was unnecessary. Owners of rubber among Ceylonese declared that they did not want any reduction at all. What did the European Association say? The "Times of Ceylon," and the "Ceylon Observer" were also agreed that the reduction was unnecessary. What did they in the Council say? Most of them, going by the right of experience said that a reduction was not necessary. Who were the persons that set themselves up against the unanimous opinion of experienced men in the country? He took it that it was His Excellency and the members of the Executive Council, about whom he did not know. He certainly thought that the Attorney General and the General who were new to the country, had no opinion at all about it—necessarily so. A handful of gentlemen were really having the opinion of the whole country. He asked if they were right for His Excellency's Government. It persisted in the conviction which had been now abundantly proved to be wrong. As regards the four members of the Select Committee who

K Subramaniam and were confirmed. The president then, in a neat speech, introduced the lecturer, Revd. K. S. Mucugasampillai, B. A. L. T., who stepped forward and delivered an instructive lecture on "Tamil Education". He explained the subject lucidly, in all its details, reciting many useful quotations from learned authors and sages. He emphasised the necessity of cultivating Tamil knowledge so that the ladies may regulate their homes and maintain perfect harmony and obstacles that come in their way. He also explained the sweetness of the Tamil literature. Mrs. C. Mootatambay offered remarks. When the lecture was over the Secretary, on behalf of the members of the Union thanked the lecturer for the kindness in delivering the lecture and in giving them an opportunity to know the subject in all its phases. The following are the new members who were present at the meeting:— Mrs. Ratnavele, Mrs. A. Sivasubramaniam, Mrs. P. Sivasagaram, Mrs. A. P. Beebee, Mrs. S. Paramasathar, Mrs. V. C. Arunachalam, and Mrs. Periyatambay. —Cor.

SEND OFF AT KANDY.—There was a pleasant function at No. 52 Kastukelle, Kandy on Sunday the 23rd March evening, which was the occasion of a send-off to Mr. V. Canagaraja who goes to Anuradhapura as Government Surveyor. Mr. Kanagarajah, son of the late Mr. Vyramuttu, Overseer of Hindagala, Peradeniya, was in the Survey Department as Government Surveyor, some three years back but after his father's death succeeded him as overseer. He has now relinquished this post to better his prospect and has reverted to his former position, the Surveyor General having appointed him as Surveyor again. The function went off very well, refreshments being served lavishly and music lovely. The speakers on the occasion were Messrs. S. K. Rajasingham who presided, L. Ratnasasapathy, K. Sittampalam, S. P. Rasnayagam, S. Arriaratnam, M. Ramalingam S. P. Selvathurai, and M. Paramanabhar, Mr. K. Selvathurai, Chief Clerk Messrs. W. K. Kandy, made a presentation to Mr. Kanagaraja on behalf of his well wishers. There was a large gathering present and it was late when the function came to a close. —Cor.

URUMPIRAY Y. M. H. A.—Under the auspices of the above association an interesting and instructive lecture was delivered on the 11th of March by Mr. M. S. Eiyathambay, Advocate, on "Thapas" under the presidency of Dr. V. Vallipuram. On the 18th instant Mr. A. Kanagasabay delivered a Kathaprasangam (கருத்தாசிரியர் பாஷாணசரித்திரம்) attended with music. The two meetings terminated with singing of the Devaram. —Cor.

Y. M. H. A. MANNAR.—A meeting of the above association was held on the 9th instant at Letchumi Madam, Tiruvani Koodam, Mannar. There were present 12 members. In the unavoidable absence of the Secretary Mr. S. Kandish, owing to the recent death of his son, Mr. M. Selvadurai was elected secretary Pro-tem. The President of the Association Mr. C. Matucumar, Head Clerk of the Mannar Kacheri and Manager of the Pillaiyar Temple, presided. After the preliminaries were over, Mr. S. Cudditambay, Excise Inspector, delivered a lecture on "அன்பு". He kept the audience spell bound with his eloquence and his apt quotations in support of his lecture. Remarks were offered by some of the members and by the President. A vote of thanks to the lecturer was proposed and seconded by Messrs. S. Valupillai and A. Manickavasagar respectively. The meeting commenced and terminated with Thevaram. —Cor.

—At the meeting held on the 16th instant there were present 10 members. The President of the Association presided. The first part of the business was the revision of the rules and bye laws of the Association to be submitted for discussion and adoption at the next annual General Meeting to be held shortly. A lecture on "அன்பு" was then delivered by Mr. A. Manickavasagar, Registrar of Lands. He referred to the 32 kinds of Dharmas அன்பு as laid down by our sages and laid great emphasis on the observance of these Dharmas according to each man's might and main. Remarks were offered by almost all the members present and by the President. The meeting commenced and terminated with Thevaram. —Cor.

OBITUARY.—On Friday the 22nd instant Mr. K. Sethalingam of Valvetty went out and had a bath in a Kulam and was drowned. The body was recovered soon after. He was a brother Messrs. K. Sivaprakasam, Proctor, Valvetty, and K. G. Sambandam Station Master, Nawalapilly, and K. Singaravel special juror. Our condolences to the bereaved.

PETTAH Y. M. H. A.

The second Annual General Meeting of the Pettah Y. M. H. A. was held on Wednesday the 26th inst., commencing at 6.30 p.m. at the "Library and Reading Rooms" of the Association with Mr. C. Arunampalam, Advocate in the chair. There was Bajali commencing from 6 p.m. The committee's report of their work during the past year having been read by the Secretary and approved, the following officers for the ensuing year were elected:— President Mr. A. Canagaratham, Proctor and Editor, "Ceylon Patriot". Vice-Presidents, Messrs. S. Kanagasabay, Advocate, S. Kandiah,

THE TREASURER SPEAKS.

Mr. Senior said.—At a recent meeting of this Council I endeavoured to show that the taxation imposed by the three Bills, the Estate Duty Bill, the Stamp Duty Bill and the Land Registration Bill were not imposed with the object of recovering to revenue anything lost on the rubber export duties. I therefore fall to understand the remarks of the Hon. the Ceylonese Member in connection with this Bill. He has also quoted for us reports of several Rubber Companies, but I cannot see that they are of very much value in determining whether our revenue is anything near the estimates or not. He has also quoted for us from the Press an article which shows what wonderfully increased prosperity we are going to have, but it does not come in a writer of the article and we are therefore not in a position to judge of the value of that Article. The Hon. Member I think knows perfectly well where to put his finger on the pulse of the revenue of this Colony. He showed that very clearly at the present year's Budget when he intimated the present year's Budget was not to be made. He at once picked out the two large revenue Departments, the Customs and the Railways and he knows perfectly well that by watching the revenue of those two Departments he can see whether we are doing prosperously or not. I am very averse to giving approximate estimates. When I do I am accused of pessimism, of prevision, meticulous caution, and even of being like caution. But I feel inclined under circumstances to tell my Hon. Friend the approximate position is to-day. The estimate from the Customs is only Rs. 9,551 in excess of the estimate. That is up to the end of the year. We must remember that we are five months through the financial year and that three of the best revenue producing months are through, November, December, and January. The way, which is also noted for good revenue during December is Rs. 462,079 short of the estimate. I reply to a remark by Mr. Ramasathan, Mr. Senior said that it was the reduced service that was expected for. He continued: I do not think my Friend in these circumstances can say we are unduly pessimistic or that that prospect which he anticipated has already arrived, and I have not the slightest doubt that the rest of the financial year we shall see prosperous conditions and I can foresee that the estimate of revenue is going to be exceeded and no one will be more pleased than I am to be in a position for saying that we have not any reason for saying that extra taxation is not necessary. I pointed out the other day that all services have to carry out are under reconstruction, progress, and I showed that if we do not have extra taxation we cannot have that extra progress which we require.

ATTORNEY GENERAL IN REPLY.

Mr. Gollan, replying, remarked that one point raised by Mr. Sabapathy should not be allowed to pass unanswered—and that was with regard to the action of the Select Committee. He could not see it what respect the Committee had departed from recognised procedure. The Stamp Duty and Land Registration Bill had been referred to the Committee under very wide terms of reference. They had been very carefully considered by the Committee and as a result the Committee reported that in their opinion those Bills should be withdrawn. If the Committee had substituted the Bills which had since come before the Council for those which had been referred to them there might have been something to be said for the criticisms made by Mr. Sabapathy, but as the Committee did not do that and all that it did was to advise withdrawal and then put forward in a legislative form proposals for new Bills it seemed to him anything like condemnation of the action of the Committee was uncalled for. The Bills had not been forced through the house by any irregular procedure. They were pulled through in the ordinary way. They were put through the first reading in the ordinary way. One Bill had been passed and the second had come up for consideration on the second reading that day. The condition laid out in Standing Orders had been fulfilled.

HIS EXCELLENCY'S REMARKS.

His Excellency said that he regretted he was unable to fall in with the suggestion of the Hon. the Ceylonese Member that the Bill should be deferred for the reason that they did not at present require the extra revenue. He was coming more and more to the conclusion during the last four months—since he first made his remarks in connection with revenue—that they would require more revenue every day. There was always some question in connection with either education—the Hon. Mr. Balasingham had today made a request to increase the pay of teachers—or with agriculture in connection with which they were endeavouring to put through at least a portion of the scheme which the Director of Agriculture had brought forward. In every direction he found the expenditure was being claimed. He was also coming slowly to the conclusion that for carrying on the ordinary services of the Colony imported articles from Europe were going to cost more than originally anticipated. He had on a previous occasion quoted the cost of an engine as compared with pre-war rates while he had since ascertained that for a small locomotive for the Uva Passellawa railway the pre-war cost of £2,200 was enhanced to £4,800. He was therefore more than ever convinced that the Colony would require every penny of revenue which it was estimated that tax would produce, and unless things improved in regard to the price of articles purchased from outside the Island they would find themselves short and unable to supply the necessary requirements of every one of the Departments which call for stores from the United Kingdom and outside. In regard to the question of rubber so far as he could see he knew of no change in the price of Rubber between November and the present day. In the matter of freight there was very little improvement in Europe and there was not likely to be any until the troops had been sent back to their original destinations. Therefore the outlook instead of being less serious than when he made his original remarks was just as serious as then. He would assure Hon. Members who were opposed to the taxation that the export duty on rubber would be raised the moment the Government was in a position to raise the duty to what it was before the reduction. Council went into Committee and considered the Bill clause by clause. After the introduction of certain amendments to the Bill, Council resumed and the Bill was read a third time and passed. —"Ceylon Morning Leader."

TELEGRAPHIC SUMMARY.

The War.

TURCO ARMENIAN SELF GOVERNMENT. London, March 14. The signatories of the Moslem letter to Mr. Balfour have again written to Mr. Balfour, welcoming the proposal to create self governing institutions in the occupied Provinces of Turkey and Armenia under the guarantee of League of Nations, but very strongly deprecating the suggestion to sever them absolutely from Turkey. The signatories suggest that the British Government might accede to the pre-war request of the Turkish Government for the loan of the services of a distinguished Anglo-Indian Administrator and competent staff to take a share in the civil and revenue administration of Asia Minor. They strongly urge that anyhow the proposed new autonomous States should not be withdrawn from the spiritual sovereignty of the Ottoman sovereign as Caliph. With regard to the suggestion of the creation of a Jewish State of Palestine the signatories affirm that if the Peace Conference should decide to make Palestine a self governing State, the Mussulman world would resent its being placed under any but a Mussulman ruler.

MARTIAL LAW IN EGYPT. London, March 22. Reuter learns that the situation in Egypt is distinctly better. Order has been restored in several towns. Cairo and Alexandria are quite tranquil.

London, March 24. Cairo, March 16—Disorders are general in the provinces and necessitate strong aeroplane patrols with machine guns. Unruly crowds are inflicting considerable casualties.

London, March 20. Paris.—General Allenby arrived and reported to the Supreme Council on the Palestine conditions. He returns to Egypt immediately without visiting London.

Paris.—(Later.) General Allenby called on Marshal Foch.

HUNGARY. London, March 23. Copenhagen, March 22.—A telegram from Budapest via Berlin says the Hungarian Soviet Government has issued a proclamation, declaring that the proletariat of Hungary has taken all power into its own hands owing to the decision of the Paris Conference to cede almost the whole of Hungary. The Government decrees the Socialisation of all large estates, mines and big Industries and transport, and declares its complete solidarity with the Russian Soviet. The Government contracts an armed alliance with the proletariat of Russia. A telegram from Vienna, says Count Karolyi, in a proclamation announcing his resignation, declares that the aim of the Entente's further occupation of Hungary is to make Hungary the base of operations against the Russian Soviet Army, and that the land evacuated by the Hungarians will be given to Czech troops by which the Russian Soviet Army is to be overcome.

London, March 24. Copenhagen.—A telegram from Vienna says the ex Emperor and family have gone to Switzerland.

RUSSIA. London, March 24. Helsinki.—In addition to spotted fever, typhus and small pox are ravaging Petrograd. All hospitals are crowded and the mortality is increasing daily. The corpses are collected in big wooden cases which, after being emptied into big graves, are sent to the hospitals for a new load. —The Ceylon Observer.

TREATMENT.

Treatment of all ailment of whatever description undertaken. Speedy and effective cure guaranteed at the lowest cost. Diabetes, Paralysis, Venereal Diseases, which generally defy the powers of the Medical preparations are successfully cured. Write at once giving only description of your sufferings and the Medicines will be sent by V. P. Post. If personal attendance required charges extra. W. S. MENDIS, Physician & Chemist, Ayurvedic Medical Hall, 4th Cross Street, JAFFNA. 10-12-18.

Order Nisi.

IN THE DISTRICT COURT OF JAFFNA. Testamentary Jurisdiction No. 8849. In the Matter of the Estate of the late Arumugam Suppliah of Sulipuram Deceased. Arumugam Manikkam of Irupalai Petitioner. Vs. Aattalpillai widow of Suppliah of Sulipuram Respondent. This matter of the Petition of Arumugam Manikkam of Irupalai, praying for Letters of Administration to the estate of the abovenamed deceased, Arumugam Suppliah of Sulipuram, coming on for disposal before P. E. Pieris, Doctor of Laws, District Judge, on February 24, 1919, in the presence of Messrs. Sivaprasadam and Kathiresu, Proctors, on the part of the Petitioner and the affidavit of the Petitioner, dated February 15, 1919, having been read: It is declared that the Petitioner is the sole heir of the said intestate and is entitled to have Letters of Administration to the estate of the said intestate issued to him unless the Respondent or any other person shall, on or before March 31, 1919, show sufficient cause to the satisfaction of this Court to the contrary. A. Kanagasabai, Acting District Judge, February 28, 1919.

Order Nisi.

IN THE DISTRICT COURT OF JAFFNA. Testamentary Jurisdiction No. 3833. In the Matter of the Estate of the late Kanagasabai Kantappu of Karadivu West Deceased. Chellammah widow of Kanagasabai Kantappu of Karadivu West Petitioner. Vs. 1. Sinnachchipillai widow of Kanter Kanagasabai 2. Kantappu Sannogam 3. Kantappu Subramaniam 4. Theyyaval daughter of Kantappu 5. Ledobumy daughter of Kantappu 6. Kantappu Valupillai all of Karadivu West. Appearing by their Guardian ad-litem the 1st Respondent Respondents. This matter of the Petition of Chellammah widow of Kanagasabai Kantappu of Karadivu West, praying for Letters of Administration to the estate of the abovenamed deceased, Kanagasabai Kantappu of Karadivu West, coming on for disposal before Hon'ble Sir A. Kanagasabai, Acting District Judge, on March 15, 1919, in the presence of Mr. T. Arumainayagam, Proctor, on the part of the Petitioner; and the affidavit of the Petitioner dated February 8, 1919, having been read: It is declared that the Petitioner is the widow of the said intestate and is entitled to have Letters of Administration to the estate of the said intestate issued to her unless the Respondents or any other person shall, on or before April 4, 1919, show sufficient cause to the satisfaction of this Court to the contrary. A. Kanagasabai, Acting District Judge, March 20, 1919.

Order Nisi.

IN THE DISTRICT COURT OF JAFFNA. Testamentary Jurisdiction No. 3807. In the Matter of the Estate of the late Ratnammah wife of Chinniah Thuraiappah of Thunaivay in Vaddukkoddai Deceased. Sinniah Thuraiappah of Vannarpannai West now Doctor at Kankasanturai Petitioner. Vs. 1. Murugesu Kailasapillai of Thunaivay in Vaddukkoddai 2. Thuraiappah Thiruchittampalam of Vannarpannai 3. Thuraiappah Thamothersampillai of Do. 4. Kanthimathi daughter of Thuraiappah of Do. 5. Sivagamammah daughter of Thuraiappah of Do. The 2nd, 3rd, 4th and 5th Respondents are minors appearing by their Guardian-ad-litem the 1st Respondent Respondents. This matter of the Petition of Sinniah Thuraiappah of Vannarpannai West, now at Kankasanturai, praying for Letters of Administration to the estate of the abovenamed deceased, Ratnammah wife of Sinniah Thuraiappah, coming on for disposal before Hon'ble Sir Ampalavanar Kanagasabai, Acting District Judge, on March 7, 1919, in the presence of Mr. S. Kandayya, Proctor, on the part of the Petitioner; and the affidavit of the Petitioner, dated January 22, 1919, having been read: It is declared that the Petitioner is the husband of the said intestate and is entitled to have Letters of Administration to the estate of the said intestate issued to him unless the Respondents or any other person shall, on or before April 8, 1919, show sufficient cause to the satisfaction of this Court to the contrary. A. Kanagasabai, Acting District Judge, March 13, 1919.

Order Nisi.

IN THE DISTRICT COURT OF JAFFNA. Testamentary Jurisdiction No. 3799. In the Matter of the Estate of the late Rasammah wife of Murugesu Namasivayampillai of Kokkuvil West Deceased. Murugesu Namasivayampillai of Kokkuvil Petitioner. Vs. 1. Parupathippillai widow of Thampu of Thavady 2. Packialadehmy daughter of Murugesu Namasivayampillai of Kokkuvil. The 2nd Respondent is a minor appearing by her Guardian ad litem the 1st Respondent Respondents. This matter of the Petition of Murugesu Namasivayampillai of Kokkuvil, praying for Letters of Administration to the estate of the abovenamed deceased, Rasammah wife of Murugesu Namasivayampillai, coming on for disposal before Hon'ble Sir Ampalavanar Kanagasabai, Acting District Judge, on March 7, 1919, in the presence of Mr. S. Kandayya, Proctor, on the part of the Petitioner and the affidavit of the Petitioner dated January 23, 1919, having been read: It is declared that the Petitioner is the husband of the said intestate and is entitled to have Letters of Administration to the estate of the said intestate issued to him unless the Respondents or any other person shall, on or before April 8, 1919, show sufficient cause to the satisfaction of this Court to the contrary. A. Kanagasabai, Acting District Judge, March 13, 1919.

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