

No. 77 of 1946.

In the Privy Council.

ON APPEAL

FROM THE SUPREME COURT OF THE ISLAND OF CEYLON.

Between-

THE BANK OF CHETTINAD LIMITED OF COLOMBO Appellants

— AND —

THE COMMISSIONERS OF INCOME TAX OF COLOMBO Respondent.

CASE FOR THE APPELLANTS. CASE FOR THE RESPONDENT. RECORD OF PROCEEDINGS.

DARLEY, CUMBERLAND & Co., 36, John Street, Bedford Row, W.C.1, Solicitors for the Appellants. BURCHELLS,

9, Bishopsgate, E.C.2, Solicitors for the Respondent.