

20, 1969

1.

IN THE PRIVY COUNCIL

No. 1 of 1969

ON APPEAL
FROM THE SUPREME COURT OF CEYLON

B E T W E E N:

- 1. VELAYUTHAMPILLAI MANDIRAMPILLAI
- 2. MANDIRAMPILLAI VELAYUTHAMPILLAI,

Carrying on business in partnership
under the name, firm and style of
"Sana Mana Rawanna & Co."

UNIVERSITY OF LONDON
INSTITUTE OF ADVANCED
LEGAL STUDIES
- MAR 1970
25 BIRCHALL SQUARE
LONDON, W.C.1.

Appellants

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- and -

THE ATTORNEY-GENERAL OF CEYLON

Respondent

C A S E FOR THE APPELLANTS

RECORD

1. This is an Appeal from a Judgment and Decree of the Supreme Court of Ceylon, dated the 27th day of November 1967, which dismissed, without reasons, the Appellants' appeal from a Judgment and Decree of the District Court of Jaffna, dated the 11th day of March 1965, which dismissed the Appellants' claim for a declaration that they are entitled to 30 bags of Mathe Seeds and an order that the Collector of Customs, Jaffna, do restore the said goods to the Appellants or in the alternative to pay Rs.3600/- being their value and for a refund of the sum of Rs.500/- furnished as security.

pp.98 1.11-
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pp.80-93
1.10

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2. The principal question arising in this appeal is whether the forfeiture and continued detention of the said 30 bags of Mathe Seeds by the Collector of Customs, Jaffna, is lawful

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under the provisions of the Customs Ordinance (Cap. 285).

3. The following sections of the Customs Ordinance (Cap. 235) are relevant to this appeal:-

- S. 43 (old s.45) "If any goods enumerated in the table of prohibitions and restrictions in Schedule B shall be imported or brought into Ceylon contrary to the prohibitions and restrictions contained in such table in respect thereof, such goods shall be forfeited, and shall be destroyed or disposed of as the Principal Collector of Customs may direct: 10
- Provided that if any dangerous substance be imported or brought into Ceylon without the licence of the Minister, or contrary to any of the regulations which may be made from time to time by the Minister, for the safe landing and deposit of such substance, the person importing or bringing the same to Ceylon, and any person concerned in such importation or bringing of the same, shall, in addition to the forfeiture above provided, be guilty of an offence and be liable to a fine not exceeding one thousand rupees". 20
- S.47 "The person entering any goods inwards, whether for payment of duty or to be warehoused, or for payment of duty upon the taking out of the warehouse, or whether such goods be free of duty, shall deliver to the Collector a bill of entry of such goods, on a form of such size and colour as may be specified in that behalf by the Collector by notification published in the Gazette, and fairly written in words in length, expressing the name of the ship, and of the master of the ship in which the goods were imported, and of the place from which they were brought, and the description and situation of the 30 40

warehouse, if they are to be ware-
 housed, and the name of the person
 in whose name the goods are to be
 entered, and the quantity, value,
 and description of the goods, and the
 number, dimensions, and denomination
 or description of the respective
 packages containing the goods, and
 such other particulars as the
 10 Collector by that or a subsequent
 notification may require him to furnish
 and in the margin of such bill shall
 delineate the respective marks and
 numbers of such packages. If such
 person fails to deliver a bill of entry
 prepared as aforesaid, he shall be
 liable to a penalty of fifty rupees.
 Such a person shall pay any duties
 and dues which may be payable upon
 20 the goods mentioned in such entry; and
 such person shall also deliver at the
 same time two or more duplicates of
 such bill, in which bill all sums
 and numbers may be expressed in figures,
 and the particulars to be contained
 in such bill shall be legibly written
 and arranged in such form and manner,
 and the number of such duplicates shall
 be such as the Collector shall require,
 30 and such bill of entry when signed by
 the Collector, or person authorised
 by him, and transmitted to the proper
 officer, shall be the warrant to him
 for the examination and delivery of
 such goods; but if such goods shall
 not agree with the particulars in the
 bill of entry the same shall be
 forfeited, and such forfeiture shall
 include all other goods which shall be
 40 entered or packed with them as well as
 the packages in which they are contained".

S.125 "All goods and all ships and boats which
 (old by this Ordinance are declared to
 S.123) be forfeited shall and may be seized
 by any officer of the Customs;
 and such forfeiture of any ship or
 boat shall include the guns, tackle,
 apparel, and furniture of the same,
 and such forfeiture of any goods shall
 50 include all other goods which shall

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be packed with them, as well as the packages in which they are contained; and all carriages or other means of conveyance, together with all horses and all other animals, and all other things made use of in any way in the concealment or removal of any goods liable to forfeiture under this Ordinance, shall be forfeited".

S.154
(old S.
146)

"All ships, boats, goods, and other things which shall have been or shall hereafter be seized as forfeited under this Ordinance, shall be deemed and taken to be condemned, and may be dealt with in the manner directed by law in respect to ships, boats, goods, and other things seized and condemned for breach of such Ordinance, unless the person from whom such ships, boats, goods and other things shall have been seized, or the owner of them, or some person authorised by him, shall, within one month from the date of seizure of the same, give notice in writing to the Collector or other chief officer of customs at the nearest port that he intends to enter a claim to the ship, boat, goods, or other things seized as aforesaid, and shall further give security to prosecute such claim before the court having jurisdiction to entertain the same, and to restore the things seized or their value, and otherwise to satisfy the judgment of the court and to pay costs. On such notice and security being given in such sum as the Collector or proper officer of customs at the port where or nearest to which the seizure was made shall consider sufficient, the ship, boat, goods, or other things seized shall, if required, be delivered up to the claimant; but if proceedings for the recovery of the ship, boat, goods, or other things so claimed be not instituted in the proper court within thirty days from the date of notice and security as aforesaid, the ship, boat, goods and other things shall be deemed to be forfeited, and shall be dealt with

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- thereto often demanded. The said 30 bags of Mathe seeds are reasonably worth Rs. 3,600/-.
9. The said confiscation and refusal to return the said 30 bags of Mathe seeds is illegal and unwarranted by law.
10. By reason of the facts set out above a cause of action has accrued to the Plaintiffs to sue the Defendant as representing the Government of Ceylon for a declaration that the Plaintiffs are entitled in law to the said 30 bags of Mathe seeds or in the alternative for the recovery of their value to wit Rs. 3,600/- from the Defendant. 10
11. On the 3rd day of July, 1961 the Plaintiffs gave due notice in writing as owners of the said Mathe seeds to the Collector of Customs, Northern Province, Jaffna, that the Plaintiffs intended to enter a claim in this Court for the restoration of the said goods or to recover their value. The Plaintiffs further duly gave security to the satisfaction of the said Collector of Customs in a sum of Rs. 500/- as required by Section 146 of the Customs Ordinance Chapter 186 of the Legislative Enactments of Ceylon to prosecute and otherwise to satisfy the judgment of this Court. 20 30
12. The Plaintiffs have duly given notice in writing dated 28th day of June, 1961 as required by Section 461 of the Civil Procedure Code stating the cause of action set out herein, the name, place and address of the Plaintiffs and the relief claimed herein.

Wherefore the Plaintiffs pray:-

- (a) that the Plaintiffs be declared entitled to the said 30 bags of Mathe seeds. 40
- (b) that the Collector of Customs, Northern Province, Jaffna, be decreed and ordered to restore the

goods to the Plaintiffs and the Plaintiffs be quieted in possession thereof

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(c) that in the alternative if the goods have deteriorated or if the goods are not restored to the Plaintiffs for Judgment against the Defendant in a sum of Rs.3,600/-.

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(d) that the Defendant be ordered and decreed to refund the said security of Rs. 5,000/- deposited with the Collector of Customs, Northern Province, Jaffna, and

(e) for costs and for such other and further relief as to this Court shall seem meet".

5. In his Answer dated the 31st day of January 1962, the Respondent stated as follows -

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"4. Answering paragraph 4 of the plaint the Defendant states that one V. Sabaratnam purporting to act as the representative of Messrs. Sana Mana & Co., submitted an entry for 50 bags "Fennu Greek Seed" "Mani" to Mr. Manickavasagar, Landing Waiter, Kayts, for payment of duty and dues. Payment was accepted and the entry was marked No. 1 of 1st June 1961 after which the entry was passed on to the sub-collector of Customs, Kayts, for satisfaction.

pp.17 1.22 -
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5. The Defendant in unaware of the averments in paragraphs 5 and 6 of the plaint.

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6. Answering paragraph 7 of the plaint the Defendant admits that by letter dated 5th June, 1961 the Assistant Collector of Customs, Northern Province, Jaffna, informed the first Plaintiff that thirty bags of Mathe seeds were confiscated under section 125 of the Customs Ordinance but specifically denies that the said Assistant Collector illegally and

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wrongfully detained the said thirty bags of Mathe Seeds.

7. The Defendant denies the averments in paragraphs 8, 9 and 10 of the plaint.
8. The Defendant admits the averments in paragraphs 11 and 12 of the plaint.
9. By way of further answer the Defendant states that:-
 - (a) On or about the 1st June 1961, the Master of the boat "Nooraniah" of Tuticorin landed fifty bags consigned to Messrs. Sana Mana & Co., Jaffna, into the Customs Warehouse, Kayts, which according to the entry No. 1 of 1st June, 1961 of the said company contained "Mathe Seeds". 10
 - (b) The said fifty bags, which were marked "Mani", and purported to contain "Mathe Seeds" were examined by K.P.W. Fernando, Sub-Collector and Chief Assistant Preventive Officer, Northern Province and on examination of the contents he found 30 bags of "Mathe Seeds" and 20 bags of white Poppy Seeds called "Posthakai". 20
 - (c) The entire consignment of 50 bags were imported into the Island unlawfully and in contravention of the provisions, prohibitions and restrictions of the Customs Ordinance (Chapter 235) Poisons, Opium & Dangerous Drugs Ordinance (Chapter 218), and other laws, rules, regulations and orders applicable to the import of the said goods into the Island. 30
 - (d) In consequence of the above averments the entire consignment of 50 bags became forfeit by the Customs under the provisions of Section 43 and 125 of the Customs Ordinance read with 40

Sections 28 and 33 of the Poisons, Opium and Dangerous Drugs Ordinance (Chapter 218), and the provisions of other laws, rules, regulations and orders applicable to the import of the said goods into the island".

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- 10 6. On the 12th day of October 1962, the Respondent filed an Amended Answer which sought to introduce in paragraph 9 (d) of the Answer further reliance for forfeiture on Section 47 of the Customs Ordinance, but by an Order, dated the 12th day of March 1963, the District Court rejected the Amended Answer and ordered that the trial should proceed on the original Answer filed. pp.21 1.20-
23 1.19
pp.25 -
29 1.19
- 20 7. On the 12th day of March 1964, the District Judge made an Order ruling that the burden lies on the Crown i.e. the Respondent, of proving beyond reasonable doubt the ingredients of the offences which entitled them to forfeit the 30 bags of Mathe Seeds. p.38
8. The following facts were found not to be in dispute by the District Judge -
- 30 "1. The first Plaintiff as partner of Plaintiff-firm on 2.5.1961 sent an indent to Messrs. Velauthampillai, 47 Beach Road, Tuticorin (P6). pp.30 1.10 -
83 1.5
2. The sole proprietor of Messrs. V.M. Velauthampillai is the second Plaintiff and therefore the indent P6 was sent by first Plaintiff acting on behalf of the Plaintiff-firm to his son who was acting as sole proprietor of V.M. Vellauthampillai and Company.

(It would be convenient at this stage to reproduce P6 which is in the following terms.

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RECORD

"M/s. V.M. Velautham Pillai,
47, Beach Road,
Tuticorin.

Dear Sirs,

INDENT

We do hereby authorise you to export to us the undermentioned goods at the prices and in accordance with the terms hereof.

Article:	Fennugreek Seed	10
Quantity:	50 (Fifty) bags.	
Price:	Rs. 58/- Per Gross Cwt., CIF, Jaffna	
Shipment:	Earliest. Per boat direct to Jaffna.	
Terms:	(1) Payment will be made in Colombo against bills drawn for collection, through any bank.	
	(2) Other particulars as usual to this market.	20

Yours faithfully,
Sana Mana Rawanna & Co.,

Partner"

P6 is signed by first Plaintiff as partner. On the left hand side of P6, bottom, is the endorsement - "Confirmed: V.M. Velautham Pillai" and the endorsement is dated 9.5.1961)

3. That by invoice dated 9th May 1961 the 2nd Plaintiff as sole proprietor of V.M. Velauthampillai and Company invoiced 50 bags of Fennugreek seed and shipped this consignment by boat "Nooraniah" from Tuticorin to Jaffna on account of and at the risk of M/s Sana Mana Rawanna & Company, Jaffna. 30

According to P2, each of the 50 bags had the mark "Mani" and the net weight of the packages was 95 tons 2 cwt. 4 lbs and the price was Rs. 5,644/65 in Indian currency.

- 10 4. The bill of lading P3 dated 10th May 1961 also shows that 50 bags of Fenugreek seeds bearing the mark "Mani" were shipped by V.M. Velautham Pillai in the boat Nooraniah of Tuticorin and the Master for the "present" voyage was Rosario Fernando and the ship was bound for Jaffna. In the body of P3 it is stated that the 50 bags of Fenugreek bearing the mark "Mani" were marked and numbered as stated in P3 but that the weight, quantity, brand, contents, condition, 20 quality and value were as declared by the shipper but was unknown to the carrier.
- 30 5. V.M. Velautham Pillai also made an Export Application on 9.5.1961 to the Secretary, Port Commission, Tuticorin, P7, in which he asked that the goods mentioned in P 7 be passed to be shipped to Jaffna, Ceylon, (Port and country of destination respectively). In P7 the following information (inter alia) is given in the several cages that appear in it.
- "1. Name of Shipper or Agent:
V.M. Velautham Pillai.
 2. Serial Number of the Consignment:
1.
 3. Number of packages:
50 bags.
 - 40 4. Marks and Number of the consignment: "MANI"
 5. Description and the name of the Commodities: Fenugreek Seed.

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7. Gross weight of the consignment:
4 Tons 17 Cwt. 36 lbs."
(Dead weight tons):

In P7 the name of the vessel taking the goods is given as Nooraniah and the name of the Charterer as R. Fernando.

6. It is also not in dispute that when the goods reached the Port of Kayts in Jaffna, Sabaratnam the agent of the Plaintiff-company on 1.6.1961 went to the Kayts Port and signed and presented entry form D1 to the Assistant Collector of Customs. 10

In D1 the name of the vessel is given as Nooraniah and the following information is given inter alia in the respective cages: Mark "MANI" Description of goods, 50 bags of Fenugreek seed (Mathe seeds). At the bottom of D1 the following declaration has been signed by Sabaratnam the agent of the Plaintiff -

"I/We hereby declare that I am/we are the IMPORTERS of the goods contained in this Entry, and that I/We enter the same at the respective sums of value mentioned opposite to the said articles and amounting to the sum of Rupees Five thousand six hundred and forty four and cents sixty five only. 20

I/We claim that the goods against which preferential rates of duty have been entered be admitted at those rates. In support of this claim I/We submit the annexed documents. 30

A certified copy of the original of D1 has been produced marked P8 and it shows that the entry clerk working at the Customs namely F.X. Christopher, has drawn up P8 before it was signed by Sabaratnam the agent of the Plaintiff - company.

7. It can also be taken as not being in dispute that the agent Sabaratnam submitted entry D1. He paid Rs. 4. 03 as rent to the Shroff and thereafter submitted 40

his entry to the Sub-Collector of Customs, and that at the request of the Sub-Collector Sabaratnam went to the warehouse and looked at the 50 bags the consignment that had been brought by the Nooraniah for the Plaintiff-Company and took a sample and produced it for inspection to the Sub-Collector".

- 10 9. Mr. Fernando, Assistant Collector of Customs, gave evidence that he then sent his officers to get samples from the 50 bags of Fennugreek Seeds lying in the warehouse and found that some of the bags contained poppy seeds. It was found at the time that all the 50 bags had the mark "MANI" and in addition on the 30 bags containing Fennugreek Seeds there was an additional mark - 218X. Mr. Fernando, acting under powers conferred on him by Section 8 (1) of the Customs Ordinance, recorded two statements (D2 and D2A) made by Sabaratnam. In D2, Sabaratnam admitted that after he paid the rent and submitted the entry to the Sub-Collector, he went and took a sample from the 50 bags at the request of the Sub-Collector. He said that he later came to know that the officers sent by the Sub-Collector found some poppy seeds in some of the bags. In D2A Sabaratnam said that he was unable to explain how the 30 bags containing the Fennugreek seeds had in addition to the mark "MANI", the mark 218X and how the other 20 bags containing poppy seeds had the mark "MANI".
- 20 pp.56-62
- 30 pp.123-124
- 40 p.125
10. Mr. Fernando also gave evidence that he recorded a statement (D3) from the 1st Appellant. After giving details relating to the placing of the order for 50 bags of Fennugreek Seeds, the first Appellant said in D3 that he received the invoice and bill of lading and then instructed his clerk, Sabaratnam, to fill up and present the entry form and take delivery of the goods. He continued -
- pp.126 - 127

"I gave Mr. Sabaratnam full authority to act as the representative of the firm of importers. Yesterday at about 5.30 p.m. Mr. Sabaratnam telephoned me at my Jaffna office and told me that the

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Customs officers had found some other bags besides "Mathe seeds" and thereby held up the consignment. I then motored to Kayts Customs and found out that there were about 20 bags of "Wella Kasa Kasa" or white poppy seeds, in the consignment of 50 bags Fennugreek seeds indented and imported by my firm. I am satisfied now that 20 out of the 50 bags contain the white poppy seeds is a prohibited import under the Customs and Opium & Dangerous Drugs Ordinance in Ceylon. In my opinion I feel that the exporter in India has made a mistake in shipping 20 bags "white kasa kasa" along with the "Mathe seed" bags as there is no restriction in India regarding these white poppy seeds. This shipment was done by M/s. V.M. Velauthampillai of Beach Road, Tuticorin. My firm normally deals in the importation of all curry stuffs and country medicines and hold Import Control Licences for licensed goods. This is the first time that my firm got involved in any importation contrary to the law of the land. I had no intention of importing these restricted and prohibited goods viz. white poppy seeds. I cannot explain for the separate marking placed on the "Mathe Seeds" namely "218X" as I am not aware of these markings. According to my documents all the marks bear marks "MANI". I also wish to state that the exporter deals in white poppy seeds which is a common curry ingredient in India. I feel that some of these bags which had been in his stores may have been erroneously shipped . . . "

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pp.63 1.20
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11. First Appellant gave evidence which substantially agreed with his earlier statement, D.3.

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pp.39 1.38
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12. Mr. Thirunavukarasu, Assistant Collector of Customs, Jaffna, gave evidence that he inquired into the matter referred to him by Mr. Fernando, and that after considering the statements made by Sabaratnam and the First Appellant, he made the following order (D.4) -

10 "I order the confiscation of the 20 bags
 Poppy Seed under Section 45 of the
 Customs Ordinance Chapter 185 read with
 Section 27 of the Poisons and Opium &
 Dangerous Drugs Ordinance Chapter 172.
 Under Section 123 of the Customs Ordinance,
 I order the confiscation of the 30 bags
 Mathe seed. I impose a penalty of Rs.
 45,000/- on Mr. V. Mandirampillai of
 Messrs. Sana Mana Rawanna & Co. under
 Section 127 of the Customs Ordinance
 Chapter 185.

p.128

I mitigate the penalty of Rs. 45,000/-
 to Rs. 15,000/- under Section 155 of the
 Customs Ordinance.

In view of the fact that the Master of the
 Boat has taken the sample and given to
 the Tide Waiter on board it is difficult to
 proof "Knowingly concerned".

20 He then communicated this order to the First
 Appellant by letter dated 5.6.1961 (F1) as
 follows -

p.129

"Sir,

ENTRY NO. 1 OF 1.6.61 FOR 50 BAGS
 MATHE SEEDS.

30 With reference to the consignment of
 50 bags mathe seeds I have the honour to
 inform you that 20 bags poppy seeds are
 confiscated under Sec. 45 of the Customs
 Ordinance Chap. 185 read with Sec. 27 of
 the Poisons, Opium and Dangerous Drugs
 Ordinance. The 30 bags Mathe Seeds are
 confiscated under Sec. 123 of the Customs
 Ordinance.

40 I have also imposed a penalty of Rs.
 45,000/- on you under Sec. 127 of the
 Customs Ordinance. However acting under
 Sec. 155, I am prepared to mitigate the
 penalty of Rs. 45,000/- to Rs. 15,000/-
 which amount please remit to this office
 within one week from this date".

RECORD

- p.46
ls.10-32
- p.48
ls.40-42
- p.47
ls.34-40
- pp.130-
132
- pp.901.38-
91 1.2
- p.92 ls.
5-11
- pp.92 1.31-
93 1.7
13. Mr. Thirunavukarasu repeated in evidence that he forfeited the 20 bags of poppy seeds under the first paragraph of Section 45 of the Customs Ordinance and the 30 bags of Mathe Seeds under Section 125 because "those bags were a sort of cover to conceal the 20 bags of poppy seeds". He agreed that the 30 bags were not packed with the 20 bags. He also stated that he thought 20 bags out of 50 bags had been removed and 20 bags of poppy seed substituted but he "had no evidence as to who effected the substitution". 10
14. After receipt of the Assistant Collector's letter (P.1), the first Appellant, acting under the Assistant Collector's statement that the whole consignment had been forfeited under Sections 45 and 125, gave the necessary notice and security under Section 154 of the Customs Ordinance.
15. The learned District Judge, having reviewed the evidence held:- 20
- (a) "That the facts in this case clearly show that the two Plaintiffs who are father and son had planned to introduce into the consignment of 50 bags of Fennugreek seed referred to in the bill of lading 20 bags of poppy seeds in place of 20 bags of Fennugreek seeds which were removed, and this was done by Second Plaintiff". 30
- (b) "The burden was on the Crown to prove beyond reasonable doubt that the Plaintiffs and their agents had put together the 50 bags sent by Velautham Pillai and Company on the Nooraniah to the Plaintiff in such a way that 30 bags of Fennugreek seeds were used to conceal 20 bags of poppy seeds, I hold that sufficient evidence has been read to satisfy the Court beyond reasonable doubt that this is exactly what happened". 40
- (c) "I might state that under Section 47 of the Customs Ordinance the Principal Collector or the Assistant Collector was entitled to forfeit the 30 bags of Fenugreek seeds as the goods which the Plaintiff claimed and which were lying in the warehouse did

not agree with the particulars in the bill of entry D1, in that Sabaratnam claimed after examination the 50 bags lying in the warehouse. Sabaratnam claimed that the bags contained Fennugreek seeds when 30 bags only contained Fennugreek seeds and 20 bags contained poppy seeds. I hold that although in his order D4 the Assistant Collector did not expressly refer to Section 47, it is open to the Crown now to take up the position that the forfeiture was lawful because in any event Section 47 had been contravened. I therefore answer issue 6 in the affirmative and I hold that the forfeiture of the 20 bags of poppy seeds was made under Section 45 (now Sec. 43); and the forfeiture of 30 bags of Fennugreek seeds was made under Sections 123 (now Section 125) and 47 of the Customs Ordinance and these forfeitures were lawful".

16. The Appellants respectfully submit that this Appeal should be allowed with costs for the following among other

R E A S O N S

1. BECAUSE the forfeiture and continued detention of the 30 bags of Mathe Seeds is not lawful under any of the provisions of the Customs Ordinance.
2. BECAUSE the Respondent failed to establish beyond reasonable doubt that the 30 bags of Mathe Seeds were packed with or were used in the concealment of any prohibited or restricted goods, and consequently could not be forfeited under Sections 43 and 125 of the Customs Ordinance.
3. BECAUSE the learned District Judge was wrong in holding that the goods can be forfeited under Section 47 of the Customs Ordinance since
 - (a) the goods were not in fact forfeited under that Section;
 - (b) in complying with Section 154 of the

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Customs Ordinance i.e. giving the necessary notice and security within a month, the Appellants relied on a forfeiture under Sections 43 and 125 and not Section 47;

- (c) the parties did not go on trial on any issues based on Section 47.
4. BECAUSE in any case, the provisions of Section 47 have not been contravened in that - 10
- (a) the goods agreed with the particulars in the bill of entry; and
 - (b) the 30 bags of Mathe Seeds were not entered or packed with the 20 bags of poppy seeds.
5. BECAUSE the Judgments of the Courts below are wrong.

T.O. KELLOCK

EUGENE COTRAN

No. 1 of 1969

IN THE PRIVY COUNCIL

ON APPEAL FROM THE SUPREME COURT
OF CEYLON

B E T W E E N:

1. VELAYUTHAMPILLAI MANDIRAMPILLAI
2. MANDIRAMPILLAI VELAYUTHAMPILLAI

Carrying on business in partner-
ship under the name, firm and
style of "Sana Mana Rawanna &
Co."

Appellants

- and -

THE ATTORNEY-GENERAL OF CEYLON

Respondent

C A S E F O R T H E A P P E L L A N T S

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