

**IN THE SUPREME COURT OF THE DEMOCRATIC SOCIALIST  
REPUBLIC OF SRI LANKA**

In the matter of an application for Leave to Appeal to the Supreme Court in terms of Section 5C of the High Court of the Provinces (Special Provisions) Act No. 19 of 1990 as amended by the High Court of the Provinces (Special Provisions) (Amendment) Act No. 54 of 2006 read with Articles 127 and 128 of the Constitution.

**ORIGINALLY**

Sees Lanka (Private) Limited, Block 43,  
Export Processing Zone,  
Biyagama.

By its Power of Attorney holder Don Lalith  
Hilary Ganlath of Ganlath's Law Office,  
Mezzanine Floor, Galadhari Hotel, No. 64,  
Lotus Road, Colombo 1.

*Plaintiff*

Vs.

D.C. Colombo Case No. 59519/MR  
H.C. Case No. WP/HCCA/COL. 63/2009 (L.A.)  
S.C. H.C. CALA 331/2010

Board of Investment of Sri Lanka,  
West Tower,  
World Trade Centre, Echelon Square,  
Colombo 1.

*Defendant*

**LATER**

Board of Investment of Sri Lanka,  
West Tower,  
World Trade Centre, Echelon Square,  
Colombo 1.

*Defendant- Petitioner*

Vs.

Sees Lanka (Private) Limited, Block 43,  
Export Processing Zone,  
Biyagama.

By its Power of Attorney holder Don Lalith  
Hilary Ganlath of Ganlath's Law Office,  
Mezzanine Floor, Galadhari Hotel, No. 64,  
Lotus Road, Colombo 1.

*Plaintiff- Respondent*

**NOW**

Sees Lanka (Private) Limited, Block 43,  
Export Processing Zone,  
Biyagama.

By its Power of Attorney holder Don Lalith  
Hilary Ganlath of Ganlath's Law Office,  
Mezzanine Floor, Galadhari Hotel, No. 64,  
Lotus Road, Colombo 1.

*Plaintiff- Respondent-Petitioner*

Vs.

Board of Investment of Sri Lanka,  
West Tower,  
World Trade Centre, Echelon Square,  
Colombo 1.

*Defendant- Petitioner-Respondent.*

**BEFORE** : K. Sripavan., C.J.  
C. Ekanayake, J.  
P. Dep, P.C., J.

**COUNSEL** Maithri Wickremasinghe, P.C. with Rakitha  
Jayatunge for Plaintiff-Respondent-  
Petitioner.  
Hiran De Alwis with Kalpa Virajith and A.  
Ranasinghe, for Defendant-Petitioner-Respondent.

**ARGUED ON** : 14.10.2014

**WRITTEN SUBMISSIONS)**

**FILED** ) By the Plaintiff-Respondent-Petitioner on : 30.10.14

By the Defendant-Petitioner-Respondent on :28.10.14

**DECIDED ON** : 28.04.2015

**SRIPAVAN, C.J.**

When this leave to appeal application was taken up for support on 11.03.2011, Learned Counsel for the Defendant-Petitioner-Respondent raised the following two preliminary objections to the maintainability of the application :

- (1) The Plaintiff-Respondent-Petitioner cannot proceed with this application for leave, in so far as the Plaintiff-Respondent-Petitioner Company is not re-registered in terms of the Companies Act No. 7 of 2007.
- (2) The Plaintiff-Respondent-Petitioner was not properly before Court and/or has no locus standi for making this application and/or instituting action in as much as the Power of Attorney relied upon is for a Company incorporated in Sri Lanka.

However, on 12.10.2011 Learned Counsel for the Defendant-Petitioner-Respondent informed Court that in view of the document marked "A" filed along with the written submissions of the Plaintiff-Respondent-Petitioner, he was not pressing the first preliminary objection. Thus, both Counsel made their submissions on the second preliminary objection. The argument on the said preliminary objection commenced on 22.02.2012 and the application was re-fixed to be resumed on 11.05.2012. However, the same Bench could not be constituted due to various reasons and the matter finally came up for hearing before the same Bench on 14.10.2014. Both Learned Counsel not only made oral submissions but also filed comprehensive written submissions too.

For purposes of convenience and to avoid any doubt the aforesaid second objection is split into the following two questions :

(1) Whether the Plaintiff-Respondent-Petitioner by instituting an action in the District Court had locus standi to maintain the said action in as much as the Power of Attorney relied upon by the Plaintiff-Respondent-Petitioner is in respect of a Company incorporated in Sri Lanka.

(2) Whether the Plaintiff-Respondent-Petitioner by instituting this leave to appeal application is properly before this Court in as much as the Power of Attorney relied upon by it is for a Company incorporated in Sri Lanka?

The Plaint dated 30.08.2007 filed by the Plaintiff-Respondent-Petitioner (hereinafter referred to as Plaintiff) in paragraph (1) of the plaint states thus :-

“ The Plaintiff is a body corporate duly incorporated under the Company Laws of Sri Lanka and has its registered Office at the above-mentioned address outside the local limits of the territorial jurisdiction of this Court.”

The address of the Plaintiff as given in the caption of the Plaint reads as “Block 43, Export Processing Zone, Biyagama.” The agreement marked X1 and entered into by the Plaintiff on 12.04.1989 with the Greater Colombo Economic Commission refers to the address of the Plaintiff as 22 3/1 and 22 3/2, Sir Baron Jayatillake Mawatha, Colombo 1.”

It is observed that the Defendant-Petitioner-Respondent (hereinafter referred to as the Defendant) in paragraph 3 of the answer filed on 16.05.2008 pleaded that the Plaintiff could not have and maintain the action in terms of Section 9 of the Civil Procedure Code. It is also noted that the Defendant in compliance with Section 76 of the Civil Procedure Code, in paragraph 1 of the answer expressly traversed that the Court had no jurisdiction.

In order to decide whether the Plaintiff in fact had locus standi to institute and maintain the action in the District Court, the Court should permit the parties to adduce material to show whether the Plaintiff in fact resides within the local limits of the territorial jurisdiction of the District Court.

In the case of *Paul Pereira Vs. Chelliah*, 74 NLR 61, the Court concluded that in deciding an objection to jurisdiction based on the ground that the Defendant resides outside the jurisdiction of the Court, the Court has to look at the case on the facts as pleaded and a mere denial in the answer of the Defendant is not sufficient to oust jurisdiction. This observation is further strengthened by an opinion expressed by Atukorale, J. in the case *Udeshi vs. Mather* (1988) 1 SLR 12 at 17 in the following manner.

*"I am of the opinion that the Court of Appeal should have, in the circumstances of this case, granted the appellants' request to adduce evidence to establish their non-residence in Sri Lanka on or about the material date, namely, the date of institution of the application. As set out above, the respondent in his written objections made no challenge to the validity of the appointment of the appellants' attorney-at-law on the ground that the 8 appellants were resident in Sri Lanka at the time. True, no doubt, as pointed out by learned counsel for the respondent, the powers nor copies thereof had been filed in court at the time the written objections were filed. But the respondent could have without much difficulty secured their production in court for his perusal before tendering his objections. Or he could have, after they were tendered to court, moved to amend the same or to file additional objections in terms of rule 54 of the Supreme Court Rules of 1978."*

However, on 27.08.2008, the Defendant filed a motion and stated as follows :

*"Whereas the Defendant as set out in its Answer by way of a preliminary objection objected to the jurisdiction of this Court.*

*Therefore in view of -*

*a. The arbitration clause as morefully set out in the Agreement No. 73 annexed to the Plaint marked as "XI" and more particularly Clause 27 thereof.*

*b. In terms of the Arbitration Act No. 11 of 1995*

*The Defendant respectfully objects to the jurisdiction of Court .*

*We respectfully bring this matter to the notice of court and move that the Plaintiff's action be dismissed."*(emphasis added)

Thus, it could be clearly seen that the Defendant originally objected to the jurisdiction of the District Court on the basis of the averments contained in paragraph 1 of the answer on the ground of the arbitration clause set out in Agreement No. 73 and annexed to the plaint marked XI read with the provisions contained in the Arbitration Act No. 11 of 1995. In the meantime, the Plaintiff by a motion dated 03.09.2008, sought leave of Court in terms of Section 94 of the Civil Procedure Code to deliver interrogatories for the examination of Defendant. It is therefore apparent from the proceedings that the Defendant by a motion dated 27.08.2008 did not object to the exercising of the jurisdiction by the District Court based on a Power of Attorney filed by the Plaintiff. The Defendant having failed to raise an objection based on the Power of Attorney of the Plaintiff Company is now precluded from raising an issue based on such ground. The general denial of jurisdiction in the answer is insufficient if it cannot indicate that the objection is based on the Power of Attorney filed by the Plaintiff. I am of the view that Section 76 of the Civil Procedure Code requires a specific denial of jurisdiction on the basis of the Power of Attorney filed by the Plaintiff. If the

Power of Attorney was not filed, the defendant could have secured its production in Court for perusal before tendering the Answer or should have moved to amend the Answer in order to raise an objection based on the Power of Attorney. The denial must very clearly and unambiguously state the legal basis upon which the jurisdiction of the Court was denied.

When the matter came up in the District Court on a date fixed for trial namely, on 16.09.2008 the Plaintiff was not present and the Defendant made submissions based on the Power of Attorney and argued that Plaintiff was not properly represented before Court on the basis that the Power of Attorney holder was not a “recognized agent”.

The Defendant is not entitled to take up the jurisdictional issue in piecemeal at different occasions. He had been diligent in taking up the said objection in his motion dated 27.08.2008. Upon reading of the pleadings and the motion dated 27.08.2008, the Court and the parties without any ambiguity can come to a conclusion that the jurisdiction of the District Court was objected based on Agreement No. 73 read with the provisions contained in the Arbitration Act No. 11 of 1995. Having taken up a jurisdictional issue on one basis, challenging the jurisdiction on a different basis could not be allowed, thereafter. In *Jalaldeen Vs. Rajaratnam* (1986) 2 SLR 201, the Court observed that an objection to jurisdiction must be taken at the earliest opportunity and the issues relating to the fundamental jurisdiction of the Court cannot be raised in an oblique or veiled manner but must be expressly set out. Accordingly, I hold that the question whether the Plaintiff was properly before the District Court based on the Power of Attorney authorizing the institution of the proceedings in the District Court does not arise for determination at all as no objection was taken on that basis.

The second question that arises for consideration is whether the Plaintiff is properly represented before this Court in as much as the Power of Attorney relied upon by it for authorizing the institution of a leave to appeal application is in respect of a company incorporated in Sri Lanka. A copy of the Power of Attorney relied upon by the Plaintiff is filed of record. It is special Power of Attorney No. 448 dated 6<sup>th</sup> June 2006 and attested by Chandani Manjula Jayawardene. The body of the said special Power of Attorney, reads thus :

*Now know ye and these presents witnesseth that the said Sees Lanka (Private) Limited has made nominate and appointed and by these presents nominate and appoint the said DON LALITH HILARY GANLATH as our true and lawful Attorney to transact the following business and affairs.*

*“To act on our behalf on all matters concerning our Company and especially negotiations relating to the land, building and factory situated in the Biyagama Export Processing Zone depicted in Plan No. 160/88 dated 31<sup>st</sup> October 1988 made by S.A.V. Perera, Licensed Surveyor and Lot 43A depicted in Plan No. 643 dated 24<sup>th</sup> April 1994 made by J.R. Alahakone, Licensed Surveyor. Our Attorney is empowered to negotiate with the Board of Investment of Sri Lanka, all other Authorities and Agencies concerning the payment of compensation for improvements made on the said land and relating to the company's legal, beneficial and proprietary rights into and upon all the building and erections constructed on the said lands. Our Attorney is also empowered to institute legal action and to obtain relief therefrom against the Board of Investment of Sri Lanka and all other Persons, Companies and Enterprises who have entered upon the said two lands and are occupying same. Our Attorney is also empowered to represent our Company before Tribunals, Arbitrators and Court of Law and in*



*all other discussions on our behalf and to sign Proxies, documents and other undertakings.* (emphasis added)

Tambiah, J. in *Science House (Ceylon) Limited Vs. IPCA Laboratories Private Ltd.* (1989) 1 SLR 155 at 168 states as follows:-

*The term "Power of Attorney" is not defined in the Civil Procedure Code.*

*Broadly speaking, it is a formal instrument by which authority is conferred on an agent. Such an instrument should be construed strictly and as giving only such authority as it confers expressly or by necessary implication."*

*("Code of Civil Procedure by Chitaley & Rao, 3<sup>rd</sup> Edn. Vol. 2 p. 1398).*

*The Stamps Ordinance in s. 94 defines "Power of Attorney". "Power of Attorney includes an instrument empowering a specified person to act for and in the name of the person executing it." In short, a person holding a Power of Attorney is an agent appointed under a writing by a Principal to act for him. As such he cannot be considered a principal officer of the Company and put in the same class or category as the Directors, Managers and other responsible officers of a Company or other Corporate Body ...."*

The power of Attorney holder therefore becomes the "agent" of the Plaintiff Company. One has to consider whether he is a "recognized agent" for purposes of signing a proxy. "Recognized agent" is defined in Section 5 of the Civil Procedure Code as including the persons designated under that name in Section 25 and not others. Section 25(b) designates one class of recognised agents, namely, those holding general Powers of Attorney from parties not resident within the local limits of the jurisdiction of the Court where the application is made or act done authorizing them such appearances and application and do such acts on

their behalf. Even though the Power of Attorney relied upon by the Plaintiff is not a general Power of Attorney it authorises the power of Attorney holder to sign proxies, documents, and other undertakings on behalf of the Plaintiff Company. In *Lanka Estates Agency Ltd. Vs. Corea*, (52 N.L.R. 477), Gratiaen, J. noted that an agent with a special authority to represent his principal in matters in connection with a particular trade or business is a recognized agent within the meaning of section 25(b) of the Civil Procedure Code. Section 25(b) was not intended to refer only to persons who hold general powers of attorney authorizing them to represent the principal in every conceivable kind of transaction and in connection with every kind of legal proceeding. Thus, even a “Special Power of Attorney” could also be accepted for purposes of Section 25(b) of the Civil Procedure Code.

The proxy dated 11.10.10 filed in the Supreme Court empowers Mrs. Chandani Chandrapala to be the instructing Attorney-at-Law to appear for the Plaintiff Company before the Supreme Court and to file leave to appeal application against the judgment of the High Court dated 17.9.2010.

The Supreme Court is the highest and final superior court of record in the Republic and exercises civil and criminal appellate jurisdiction within the Republic of Sri Lanka as provided in Article 127(1) of the Constitution. Thus, the Supreme Court has all island jurisdiction in respect of civil appellate matters. The Power of Attorney empowers the said “Don Lalith Hilary Ganlath” to sign the proxy on behalf of the Plaintiff Company. The proxy filed in the Supreme Court reads thus:-

*“We , Sees Lanka (Private) Limited Block 43, Export Processing Zone,  
Biyagama,*

*By its Power of Attorney holder Don Lalith Hilary Ganlath of Ganlath's Law*

*Office, Mezzanine Floor, Galadari Hotel, No. 64, Lotus Road, Colombo 1.*  
*have nominated constituted and appointed and do hereby nominate,*  
*constitute and appoint Chandani Chandrapala Ganlaths, Attorney-at-Law to*  
*be our instructing Attorney-at-Law and to appear for us and in our name*  
*and on our behalf before Supreme Court of the Democratic Socialist*  
*Republic of Sri Lanka, to appear and therein to*  
*to institute Leave to Appeal against the Judgment of the High Court dated*  
*17.9.2010 of the HC Case No: WP/HCCA/COL/63/2009/LA and to file all the*  
*necessary papers and to take all necessary steps in the Supreme Court and*  
*to obtain the reliefs as prayed for and to take all necessary steps.”*

Learned President's Counsel for the Plaintiff in his written submissions has taken up the position that when the Power of Attorney holder in this case signed the proxy, he has signed it as if the proxy has been signed by the Plaintiff Company. With all due respect I am unable to agree with this submission. The question whether a Power of Attorney could be used by a person resident within the local limits of the jurisdiction of the Court was considered in various cases. Atukorale, J. in *Udeshi Vs. Mather* refers to the following two cases at page 20.

*“In Alia Markar v. Pathu Muttu and Natchiya a preliminary objection was taken in appeal that the appellant, a Mohamedan woman was not properly before court since the proxy signed by her two attorneys was bad for the reason that she and both her attorneys were resident within the local limits of the jurisdiction of the court and as such the attorneys were not the recognised agents of the appellant and had no authority to sign the proxy. The validity of this objection was upheld but since it was not taken in the court below the appellant was granted an opportunity of signing a fresh proxy and of ratifying the acts purported to be done in her name. In Segu*

*Mohamadu vs. Govinden Kangany the power of attorney granted by the plaintiff to his attorney was, in terms, one subsisting only during his absence from the island. But at the time the attorney signed the proxy the plaintiff, admittedly, was resident in the island. The proxy was held bad but as the objection had not been taken in the lower court it was held to be no ground for reversing the decree since the defect did not affect the merits of the case or the jurisdiction of the court. The appeal was therefore dismissed.”*

Learned Counsel for the Plaintiff Company relied on Sections 19 and 20 of the Companies Act No. 7 of 2007 and argued that a proxy can be signed by a Power of Attorney holder in terms of Section 19(1)(b) of the said Act.

Section 19(1)(b) of the Companies Act No. 7 of 2007 provides as follows:-

*“A contract or other enforceable obligation may be entered into by a company as follows:*

*(b) an obligation which, if entered into by a natural person is required by law to be in writing signed by that person and be notarially attested...”*

Section 19 falls within the heading of “Company Contracts etc.” The marginal note to Section 19 refers to the method of contracting and gives a clue to the meaning and purpose of the section. Section 20(3) specifically provides that the provisions of the Powers of Attorney Ordinance and the law relating to powers of attorney executed by natural person shall with necessary modifications apply in relation to a power of attorney executed by a company. Section 25 of the Civil Procedure Code prohibits a power of Attorney being used by a person resident within the jurisdiction of the Court. (emphasis added)

In the case of *Alia Markar Vs. Natchia* (Browne's Report Vol. 2 – page 64 at 66) the question whether the proxy given to the proctor to conduct legal proceedings on behalf of another, be signed either by that person himself or by such a person as is designated by the Code to be a “recognized agent” was considered. Natchiya, the Appellant did not sign the proxy by herself. She granted a power of attorney to two of her male relatives to act for her in all matters of business and accordingly, the two Attorneys' authorized a proctor to appear in her name and to make the claim. Bonser C.J. made the following observations:

*“Now, recognized agents are defined in sec. 25 of the Civil Procedure Code, and it is quite clear that these attorneys are not recognized agents within the meaning of that section ; because, although they hold a general power of attorney, yet Natchia and they are both resident within the local limits of the jurisdiction of the Court for appearance in which this proxy was signed. I think that Mr. Bawa's contention is correct, and that the proxy must either be signed by the party in person, or by a recognized agent as defined by sec. 25. That being so, I think the preliminary objection must prevail”.*

Therefore, a Power of Attorney cannot be used by the Plaintiff Company situated within the jurisdiction of this Court to nominate a person who too resides within the jurisdiction of this Court to sign a proxy on behalf of the Plaintiff Company. In such a situation, a Power of Attorney holder could not become a “recognised agent” of the Plaintiff Company in terms of Section 25(b) of the Civil Procedure Code. A Company may be represented and subscribed by a registered Attorney in terms of Section 470 of the Civil Procedure Code and the appointment of a registered Attorney shall be in writing and signed by the client in terms of Section 27.

Hence, I hold that the Plaintiff's Company is not properly represented before this Court. The validity of the objection is therefore upheld. On the basis of the conclusion reached, the leave to appeal application is dismissed in all the circumstances without costs.

**CHIEF JUSTICE.**

**C. EKANAYAKE, J.,**

I agree.

**JUDGE OF THE SUPREME COURT.**

**P. DEP, P.C., J.**

I agree.

**JUDGE OF THE SUPREME COURT.**

**K. SRIPAVAN, J.**

This Petitioner-Petitioner (hereinafter referred to as the Petitioner) instituted an application in the Court of Appeal against the 1<sup>st</sup> Respondent-Respondent (hereinafter referred to as the Respondent) seeking, inter alia, the following reliefs by way of Writ of Certiorari :-

(1) To quash the decision of the respondent to impose a “Reasonable

Price Formula” (RPF) as evident by the Circular bearing Nos. , MF/BL 132, MF/BL 135, MF/BL 136, MF/BL 144 and MF/BL 146.

- (2) To quash the decision of the Respondent contained in the letter dated 3<sup>rd</sup> March 2003 (**P12**) informing the Uva Halpewatte Tea Factory that it had contravene expressed provisions of the Tea Control Act ,
- (3) To quash the decision of the Respondent as contained in the letter dated 4<sup>th</sup> February 2003 (**P13**) to use the provisions of the Tea Control Act to enforce “Reasonable Price Formula” stipulated by the Respondent.

The legal basis upon which the Petitioner sought his reliefs are contained in paragraphs 43 and 47 of the Petition dated 3<sup>rd</sup> April 2003 which could be summarized as follows :-

- (i) That the Respondent had no authority in terms of the Tea Control Act to lay down the “Reasonable Price Formula”.
- (ii) That the imposition of such a Formula is contrary, unilateral, and illegal.
- (iii) That accordingly, the penal provisions of Section 8(2) of the Tea Control Act are superfluous.
- (iv) That the enforcement of the provisions contained in Section 8(2) of the Tea Control Act as amended by Act No. 3 of 1993 when read with the other provisions of the Act, does not concern any right on the Respondent.
- (v) That in any event, the decision of the Respondent fixing a “Reasonable Price Formula” has been made when giving the Petitioner or its members an opportunity of being heard thus violating the fundamental legal principle of *Audi Ultarem Partem*.



The Court of Appeal, by its Order dated 6<sup>th</sup> December 2010, held, inter alia, that the Tea Control Act specifically provides that if the Tea Commissioner is satisfied after such inquiry, as he may deem necessary, he may issue the direction specified in Section 8(2) of the said Act and that the form of inquiry is left to the Controller to decide depending on the nature of the violation. The Petitioner preferred an appeal against the said Order and Special Leave to Appeal was granted by this Court on 17<sup>th</sup> April 2011 on the following questions of law :

1. Has the Court of Appeal erred in interpreting the provisions of the Tea Control Act ?
2. Has the Court of Appeal erred in interpreting the provisions of Section 8 of the Tea Control Act as giving the Respondent the power to impose a “Reasonable Price Formula” when the wording of the said Section deals only with immediate purported power given to the Tea Controller to penalise a party for not adhering to the “Reasonable Price Formula” ?
3. Has the Court of Appeal erred in law in ignoring the submission of the Petitioner that Section 8 of the Tea Control Act (as amended) conferred power on “a non-existent Tea Controller ?
4. Has the Court of Appeal erred that the Respondent had no legal basis to impose a “Reasonable Price Formula”?
5. In any event, was the application seeking relief by way of Certiorari , filed after the lapse of an unreasonable period of time, made the application unmaintainable in law?

The Learned President's Counsel for the Petitioner sought to argue that the Office of “Tea Controller” created by Section 50(1) of the Tea Control Act No. 51 of 1957 was abolished by Section 9(2) of the Sri Lanka Tea Board Law No. 14 of 1975.

Counsel submitted that the Office of the “Tea Controller” ceased to exist as far back as in 1975 and at the time when the Tea Control (Amendment) Act No. 3 of 1993 was passed there was no officer known to the law as the Tea Controller. It is on this basis Learned President's Counsel argued that no amended to the Tea Control Act could seek to clothe a non-existent officer with legal power. With all due respect, I am unable to agree with the submission made by the Learned President's Counsel.

The dominant purpose in construing a statute is to ascertain the intention of Parliament one of the well recognized canons of construction is that the legislature speaks its mind by use of correct expressions and unless there is any ambiguity in the language used the Court should adopt literal construction if it does not lead to an absurdity. In construing the provisions contained in Section 9(i) and 9(2) of the Sri Lanka Tea Board Law No. 14 of 1975 effects should be made to ensure that each provision will have its play without any conflict with each others. The Court must look to the object which the statute seeks to achieve while interpreting the provisions in Sections 9(1) and 9(2). When the material words assists the achievement of the legislative policy, the Court would look at the context and the object of such words and interpret the meaning intended to be conveyed by the use of such words.

It is observed that prior to the abolition of Office of “Tea Controller” by Section 9(2) of the Sri Lanka Tea Board Law No. 14 of 1975, the Office of the “Tea Commissioner” was created by Sections 9(1) and 9(2) of the said Act which reads as follows :

*“9. (1) There may be appointed, for the purposes of this Law, a person, by name or by office, to be or to act as Tea Commissioner who shall, subject to provisions of this Law or any other written Law,-*

*(a) exercise, discharge and perform the powers, functions and duties vested in, and imposed on, the Tea Controller under any written law;”*

Thus, it could well be seen that the intention of the legislature was to create the office of the “Tea Commissioner” prior to the abolition of the “Tea Controller”.

6.

*(vi)*

*(vii)*



