

1959

Present : Basnayake, C.J., and Pulle, J.

EKANAYAKE, Appellant, *and* RANAWEERA *et al.*, Respondents

S. C. 307—D. C. Matara, 371/L

Stamps—Amendment of pleadings—Rate of duty payable thereafter—Appeal—Stamps for Supreme Court decree—Amount of duty payable.

When the value of the subject matter of an action is increased by an amendment of the pleadings, all proceedings thereafter should be stamped at the rate of duty payable on the increased value. Accordingly, if the proper amount of duty for the Supreme Court decree is not tendered by the appellant together with the petition of appeal, the appeal would be rejected.

¹ (1917) 2 K. B. 664.

APPEAL from a judgment of the District Court, Matara.

H. Wanigatunga, for Plaintiff-Appellant.

No appearance for Defendants-Respondents.

October 23, 1959. BASNAYAKE, C.J.—

In this case the amount of the relief claimed was increased by an amendment of the plaint, but despite that the proceedings continued to be stamped on the value stated in the plaint before the amendment.

When the value of the subject matter of an action is increased by an amendment of the pleadings, all proceedings thereafter should be stamped at the rate of duty payable on the increased value.

As the proper amount of duty for the Supreme Court decree has not been tendered by the appellant together with the petition of appeal, the appeal is rejected. Failure to do so is fatal to the reception of an appeal (*Attorney-General v. Karunaratne et al.*¹)

PULLE, J.—I agree.

Appeal rejected.

