

1964 Prevent : Tambiah, J

**"M. ABDULALLY, Appellant, and ASSISTANT GOVERNMENT AGENT, JAFFNA,
Respondent**

S.C.861/1963-M. C. Jaffna, 25152

Heavy Oil Motor Vehicles Taxation Ordinance (Cap. 249)-Section 4 (1)-Recovery of unpaid tax-Framing of charge against accused unnecessary.

When a Government Agent issues to a Magistrate a certificate in terms of , .section. 4 (1) of the Heavy Oil Motor Vehicles Taxation Ordinance for the ' - recovery of unpaid tax, the Magistrate's Court is merely a collecting agency and it is not necessary that a charge should be framed against the accused.

APPEAL from a judgment of the Magistrate's Court, Jaffna. No appearance for the accused-appellant. D. S. Wijesinghe, Crown Counsel, for the Attorney-General.

February 13, 1964. **TAMBIAH, J.-**

The appellant has taken up a number of points in the petition of appeal, but, in view of Section 4 (1) of the Heavy Oil Motor Vehicles Taxation Ordinance (Chapter 249) it seems that on the issue of a certificate by the Government.-Agent-or the Assistant Government Agent the Magistrate has to collect the amount due to the Government as if it is a fine. In the certificate that-is produced in this case it is clearly stated that the appellant is the registered owner of the Heavy Oil Motor Vehicle bearing registered No. 22 Sri 2249. The tax payable for the period 1.11.59 to 31,3.61 in respect of this vehicle under the Heavy Oil Motor Vehicle Taxation Ordinance is payable to the Government and the amount of tax is Rs. 2,125, In view of the provisions of the law I have already cited there is no merit in taking up the position in appeal that no charge was read out to him. The Magistrate's Court is merely a collecting agency and it is not necessary that any particular charge should have been framed against the accused. The statute makes no provision for the reading of a-charge and no prejudice has been caused to the accused. For these reasons the appeal is dismissed.

Appeal dismissed.

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