received $20 from Tan Geok Leng. The only question is whether he received the $20 as a corrupt gift as claimed by the complainant or as a commission for having found a buyer for the motor-scooter alleged by the defence to belong to one, Tan Hong Seng. According to the appellant the complainant had asked him to find buyers for motor-scooters for which he would be paid a commission.

The learned District Judge found that "the defence had failed to rebut the case made out against the appellant." He did not believe the defence story because in his opinion it was completely untrue. Having said this the learned District Judge unfortunately, in the course of his analysis of the reasons for his disbelieving the defence story made the following finding, "There was no evidence at all that the appellant ever went to the office during those six months to look for the complainant in order to collect his commission." This is contradicted by the evidence of the appellant himself who said that he had been to the complainant's office three or four times during that period prior to the day in question. Even counsel for the Crown, who made forceful and somewhat tenable submissions on the other grounds of appeal, was unable but to concede that this was a serious misdirection.

The learned District Judge then went on to say that Tan Hong Seng was not called as a witness by the defence. He then proceeded to say "If the defence story was true then Tan Hong Seng could have corroborated it in material particulars." He further said that Tan Hong Seng could have given very useful evidence for the defence on two points.

It seems to me that the learned District Judge allowed himself to be swayed by the failure of the defence to call Tan Hong Seng as a witness and misdirected himself in requiring corroboration of the defence story. I am not satisfied that he did not draw an inference adverse to the defence story from the fact that Tan Hong Seng had not been called as a defence witness under illustration (g), section 115 of the Evidence Ordinance which provides a presumption that—

"evidence which could be and is not produced would if produced be unfavourable to the person who withholds it."

It is clear from the authorities that there is no duty cast upon the defence in a criminal trial to call any evidence.

As Spenser-Wilkinson J. said in *Goh Ah Yew* v. *Public Prosecutor* [1]—

"There is no duty upon an accused to call any evidence. He is at liberty to offer evidence or not as he thinks proper and no inference unfavourable to him can be drawn because he adopts one course rather than the other."

It is only a short step from saying that if the defence story were true the evidence of a person who was not called as a witness could have corroborated it in material particulars to saying that if that person had been called as a witness he would not have corroborated the defence story.

In view of these misdirections I do not think it is desirable or necessary for me to deal with the remaining grounds except to say that, in my view, the complainant was not an accomplice as was argued by counsel for the appellant. I therefore allowed the appeal and quashed the conviction.

Appeal allowed.

MOHAMED IBRAHIM v. PUBLIC PROSECUTOR

[A.Cr.J. (Thomson C.J.) January 18, 1963]

[Kuala Lumpur — Criminal Appeal No. 24 of 1962]

Criminal law—Possession of obscene book for purposes of sale—Test of obscenity—Penal Code, s.292.

Interpretation—Purpose of legislation—Penal Code s.292 to be interpreted strictly—Proof of knowledge unnecessary.

The appellant who could not read English had in his possession 65 copies of the book, *Tropic of Cancer*, which was found under the counter of his shop by police officers on September 22, 1962. The copies together with others which had been sold were bought on September 8, 1962. The appellant was charged for having in his possession for purposes of sale 65 obscene books in contravention of section 292 of the Penal Code, and convicted on October 23, 1962. On November 8, there was published in the *Government Gazette* an Order by the Minister of the Interior under section 4 of the Control of Imported Publications Ordinance prohibiting the importation of the *Tropic of Cancer*.

On appeal, the appellant argued that (1) the book was not obscene; (2) the appellant was not in possession of the books for sale and (3) the appellant had no knowledge of the nature or contents of the books.

Held: (1) the test of obscenity is whether the tendency of the matter charged as obscenity is to deprave and corrupt those whose minds are open to such immoral influences and into whose hands a publication of this sort may fall: *R.* v. *Hicklin* [1] applied;

(2) as the book is priced at less than $3 and thus within the reach of the majority of the reading public and as it is calculated to convey and instil into the ordinary reader the impression that casual and frivolous indulgence of the sexual instinct is something of no importance and nothing more than a joke, the tendency is to deprave and corrupt, those whose minds are open to such immoral influences and into whose hands it may fall;

(3) on the evidence, the inference was irresistible that the books were for sale;

(4) as one object of section 292 of the Penal Code is to protect those members of the public who may be tempted to buy and so expose themselves to the corrupting influence of obscene books, that section must be

strictly interpreted and *mens rea* and intention are not of the essence of the offence.

Cases referred to:—

(1) *Reg.* v. *Hicklin* L.R. 3 Q.B. 360, 371.

(2) *Galletly* v. *Laird* 1953 S.C. (J.) 16, 26.

(3) *Reg.* v. *Reiter* [1954] 2 Q.B. 16, 20.

(4) *Reg.* v. *Warburg* [1954] 2 All E.R. 683; noted [1954] M.L.J. xxvii.

(5) *Rex* v. *Dixon* 3 M. & S. 15.

(6) *Rex* v. *Barraclough* [1906] 1 K.B. 201.

(7) *Frailey* v. *Charlton* [1920] 1 K.B. 147.

(8) *Sherras* v. *De Rutzen* [1895] 1 Q.B. 918.

(9) *Brooks* v. *Mason* [1902] 2 K.B. 743.

(10) *Reg.* v. *Woodrow* 15 M. & W. 404.

(11) *Reg.* v. *Bishop* (1879) 5 Q.B.D. 259.

(12) *Blaker* v. *Tillstone* [1894] 1 Q.B. 345, 348.

(13) *Hobbs* v. *Winchester Corporation* [1910] 2 K.B. 471.

(14) *Lim Chin Aik* v. *The Queen* [1963] M.L.J. 50.

MAGISTRATE'S CRIMINAL APPEAL.

Eusoffe Abdoolcader for the appellant.

H. R. Sankey (Deputy Public Prosecutor) for the respondent.

Cur. Adv. Vult.

Thomson C.J.: This appellant was prosecuted in the Magistrate's Court at Penang for having in his possession for purposes of sale 65 copies of a book entitled "Tropic of Cancer", which is alleged to be an obscene book, in contravention of section 292(a) of the Penal Code. He was convicted and fined $200 and against that conviction he has now appealed.

Up to a point the facts of the case have never been in dispute.

The appellant was employed in a small shop in Penang which sells books, tobacco and cigarettes and carries on a money-changer's business. Here he managed the sale of books, his duties including the ordering of books from wholesale booksellers. It is said that he does not know the English language but made use of a clerk from a lawyer's office to do his English writing.

On the morning of 22nd September, 1962, the shop was visited by a young woman Police Inspector with a search warrant and other Police Officers. Under the counter they found 65 copies of the book "Tropic of Cancer". They also found certain documents including an invoice dated 8th September from a Kuala Lumpur firm for 100 copies of this book and an undated list of about 25 book titles prefixed by numbers. In this list the number prefixed to the title "Tropic of Cancer" was 100 and in the case of the other titles the greatest number was 25.

That and the book itself made up the evidence for the prosecution and what the appellant said added very little to it. He had been in the book business for 14 years. He could not read nor write English and had no reason to believe the "Tropic of Cancer" was obscene because nobody told him so. He had ordered 100 copies of it and had sold 35, the 65 copies found under the counter being the remainder.

On all that the learned Magistrate came to the conclusion that the appellant was in possession of 65 copies of the book and that he was in possession of them for purposes of sale. On examination of the book itself he came to the conclusion that it was obscene. Having come to these conclusions he found the appellant guilty.

At the trial the defence was three-fold. In the first place it was said that the book was not obscene. In the second place it was said that the evidence did not make out that the appellant was in possession of the books for sale or indeed at all. And in the third place it was said that it was not made out that he had knowledge of the nature or contents of the books and that such knowledge was a necessary ingredient in the offence charged against him.

On appeal the conviction was attacked on grounds which in effect amounted to a repetition of the defence case at the trial.

Before proceeding to deal with that case, however, it is necessary to dispose of an additional point that was raised on appeal.

The books were found on 27th September, 1962, and the appellant was convicted on 23rd October. On 8th November, 1962, there was published in the Government Gazette an Order by the Minister of the Interior under section 4 of the Control of Imported Publications Ordinance prohibiting the importation of the "Tropic of Cancer". As I understand it, the argument was that because this Order was not in existence at the time of the alleged possession the appellant was entitled to some sort of immunity. He was entitled to look at the published Orders of the Minister made under the section in question and to assume that any publication which did not appear in any such Order was innocuous and one in which any bookseller could lawfully deal.

This argument, of course, is preposterous. Putting aside the appellant's ignorance of the English language, on which the defence have laid so much stress, it is to be observed that since the enactment of the 1958 Ordinance in 1958 only 12 books including the "Tropic of Cancer" have been dealt with under it and the other 11, to judge from their titles, are works which are regarded as objectionable on either

political or religious grounds. In any event it is impossible to find words strong enough to condemn any idea that simply because the Government does not take action against a book under the 1958 Ordinance that book is in every respect innocuous. Even if there were any real responsibility on the Government to guide the nation's reading the sheer impossibility of doing anything of the sort is apparent from the fact that in the United Kingdom alone there are about 200,000 books actually in print and some 20,000 more are published every year.*

As in other matters the individual citizen must exercise his own judgment as to what is and what is not lawful. And if he exercises it wrongly then he must face the consequences.

Coming now to the main grounds of appeal, it is said in the first place that the Magistrate was wrong in holding that the book was obscene.

The test of obscenity is still that laid down by Lord Cockburn C.J. in the case of *Reg.* v. *Hicklin*[1]:—

> "the test of obscenity is this, whether the tendency of the matter charged as obscenity is to deprave and corrupt those whose minds are open to such immoral influences and into whose hands a publication of this sort may fall."

The way in which that test is to be applied by a Court of trial and the way in which its application by a Court of trial is to be considered by a Court of Appeal is set out in the following passage from the judgment of Lord Cooper in the Scots case of *Galletly* v. *Laird*[2] which was adopted by the English Court of Criminal Appeal in the case of *Reg.* v. *Reiter*[3]:—

> "I am not dismayed by the idea that the opinion of the magistrate before whom the case is brought is virtually determinative of the question whether the books or pictures libelled are or are not indecent or obscene. Once it is understood that the emphasis falls to be laid upon the second of the elements defined above, it seems to me to be not only intelligible but inevitable that the character of the offending books or pictures should be ascertained by the only method by which such a fact can be ascertained, viz., by reading the books or looking at the pictures. The book or picture itself provides the best evidence of its own indecency or obscenity or of the absence of such qualities; and if in any case the magistrate's decision is challenged, the only method by which an appellate tribunal could determine whether the magistrate was entitled to reach the conclusion which he did would be by examining the book or picture, not with a view to re-trying the case but solely with a view to discovering whether they revealed evidence on which a reasonable magistrate would be entitled to condemn them as indecent or obscene."

Here the Magistrate dealt with the matter just in that way. He read the book and having read it came to the conclusion that it was obscene. I myself have read it and I would go so far as to say that I can discover nothing on which a reasonable Magistrate would be entitled to say it was anything but obscene.

I am not criticising the book as a work of literature. It is an American book and my own knowledge of modern American literature is so small that it would be presumptious for me to venture any criticism of the book as a literary work. Nor am I overlooking the consideration so well expressed by Stable J. in the case of *Reg.* v. *Warburg*[4] that the standards of what it is permissible to say in the printed word vary from generation to generation. Much that passes to-day without question would have invited prosecution, and probably successful prosecution, in 1868 when *Reg.* v. *Hicklin, supra,* was decided.

Such considerations, however, are beside the point. The point is whether the tendency of the "Tropic of Cancer" is to deprave and corrupt those whose minds are open to such immoral influences and into whose hands it may fall. There is no question of corrupting the minds of learned persons devoted to literary studies or to psychological research. The book, however, is published in what is called "paper back" form and its local price is less than $3. On the cover it states: "This is a complete and unexpurgated Grove Press edition originally published at $7.50", that is about $22 Malayan. It is thus on sale at a price which brings it within the reach of the great majority of the reading public, that is to say a public which includes not only the old and the learned but also the young and the thoughtless, those who read books for pleasure and not for moral edification or for intellectual improvement. It is the effect on the minds of such persons that is to be considered.

The book is somewhat difficult to describe in brief. It purports to be a sort of picaresque autobiography of a male person with no very apparent means of support who spends his time uttering reflections on metaphysical matters which may be profound but are certainly not very intelligible in brief intervals between acts of sexual intercourse with numerous prostitutes. These episodes of sexual relationship are described in terms of very great indecency and with a tedious and sometimes almost meaningless repetition of two or three words which are not usually seen in print, even in dictionaries, and which indeed are generally only to be seen scrawled on the walls of public conveniences.

To the strong-minded the effect of reading the book would no doubt be a feeling of revulsion. To the philosopher it might suggest some question as to whether there were any limits to the depth to which human nature could fall. But to the ordinary reader, particularly the young reader, it is calculated to convey and

* See *Net Book Agreement, 1957* [1962] 1 W.L.R. 1347, 1359.

instil the impression that casual and frivolous indulgence of the sexual instinct is something of no importance and indeed nothing more than a joke. When such a seed is implanted in the mind the resulting growth can only be depravity and corruption.

Having thus come to the conclusion that the Magistrate was right in holding that the "Tropic of Cancer" is an obscene book, there remain to be considered the two other grounds of appeal.

One of these was that at the close of the case for the prosecution it was not made out that the appellant was in possession of the books for sale, or indeed was in possession of them at all. This can be disposed of in a few words. At the close of the case for the prosecution, there was the uncontradicted evidence of his employer that the appellant managed the portion of the business consisting of the sale of books and that it was part of his work to order books. Sixty-five copies of the "Tropic of Cancer" were found on the premises, though admittedly, which is hardly surprising in view of their nature, under the counter. In addition there was found an invoice made out to the owner of the business and dated 8th September, that is only three weeks prior to the material date, in respect of a hundred copies of the book. On that and in the absence of anything to the contrary the inference was irresistible that the 65 copies found were in the shop for the purpose of being sold and that the appellant as the person in charge of the selling of books in the shop was in possession of them, and in possession of them for purposes of sale. It would perhaps be otiose to add that the appellant's later admissions only serve to confirm the correctness of that inference.

Finally I come to the only point in the case which has caused me any great trouble.

The appellant said, and this has not been contradicted and there is no reason why it should not be accepted, that he is ignorant of the English language and that therefore he was ignorant of the contents of the book. There is here, of course, a fallacy in reasoning. There is implied that reading is the only means by which one can acquire knowledge of the content of a printed article. That is not true. Knowledge can come to the mind through the ear as well as through the eye. The appellant had the benefit of the assistance of an English-speaking lawyer's clerk in ordering books and there is no reason why he should not have had the assistance of the same person in ascertaining their contents. And in any event it would be more than passing strange that he should for any length of time have kept his employment as manager of a bookshop without any knowledge of the nature of the wares he was selling.

Nevertheless, the argument is there, and it has to be considered. It is that *mens rea* and intention are of the essence of the offence charged as of any offence, that it was for the prosecution to prove the existence of these ingredients and that having regard to the fact that the appellant did not speak English they had failed to do so.

So far as *mens rea* in general terms is concerned the answer is to be found in the following words of Cockburn C.J. in the case of *Reg.* v. *Hicklin, supra,* at p.370:—

> "if there be an infraction of the law the intention to break the law must be inferred,"

and the following passage from the judgment of Lord Ellenborough in *Rex* v. *Dixon*[5] quoted by Blackburn J. in the same case:—

> "It is a universal principle that when a man is charged with doing an act of which the probable consequences may be highly injurious, the intention is an inference of law resulting from the doing the act."

In *Hicklin's* case, however, there was no question of the defendant not being aware of the contents of the book which he published. The question was whether or not it was relevant that he might have had a good motive in publishing it, and it is to be observed that at that time it was thought that intention to corrupt and deprave had to be formally alleged in any indictment for obscene libel (see *Rex* v. *Barraclough*[6]).

The real question here is not the question of how far it is necessary for the prosecution to make out intention, it is the much narrower question of how far it is necessary for knowledge as a necessary condition of intention to be made out.

The relevant portion of section 292 of the Penal Code is as follows:—

> "Whoever—(a) .....for purposes of sale..... has in his possession any obscene book,..... shall be punished with imprisonment.....for a term which may extend to three months, or with fine, or with both."

and that provision is subject to the exception, which has no application in the present case, that it does not extend to any book kept or used *bona fide* for religious purposes.

Little assistance is to be derived from construing the words of the section itself although it is to be noted that it does not include the word "knowingly" (see *Frailey* v. *Charlton*[7]; *Sherras* v. *De Rutzen*[8]) and it does contain an exception to its own generality (see *Brooks* v. *Mason*[9]). Both these are criteria which have been held to be of assistance in such cases.

More assistance, however, is to be had from a consideration of the line of cases where it has been held that the public interest demands a construction of considerable strictness.

In the case of *Reg.* v. *Woodrow*[10] a dealer in tobacco was convicted for having in his possession adulterated tobacco although he had purchased it as genuine and had no knowledge, or cause to suspect, that it was not so. The Court of Exchequer was of the opinion that the conviction was correct. Pollock C.B. said in the course of discussion (at p.412) :—

"There can be no doubt that every stringent law, which is made for the purpose of working some great public good, will be attended with frequent cases of hardship, and sometimes with cases of apparently great injustice. That, however, is a matter for the consideration, either of those who make the laws, or of those who call for the execution of them. Suppose it a case, not of protecting the revenue, but of protecting the public health, as where the Beer Act forbids persons to have certain things in their possession at all. So, you are not allowed to have Bank paper in your possession: it is so dangerous that any person should be allowed to have it, that it is absolutely prohibited."

Later he said (at p.415) :—

"If this were the case of provisions, or of any matter that affected the public health, it would not be at all unreasonable to require persons dealing in them to be aware of their character and quality and to be responsible for their goodness, whether they know it or not; they are bound to take care."

Then in the case of *Reg.* v. *Bishop*[11] the defendant was convicted of receiving two or more lunatics into her house which was not licensed for that purpose, but it was specially found by the jury that although the persons so received were lunatics the defendant honestly and on reasonable grounds believed that they were not lunatics. It was held by the Court of Crown Cases Reserved that the conviction was right. Lord Coleridge said (at p.261) :—

"I think the conviction was right. If the knowledge of the parties so receiving lunatics is the only question, it is quite plain."

Then Denman J. said:—

"The question reserved was whether the fact that the defendant thought the person not lunatic was a defence. If we were to so hold, the object of the statute might be frustrated."

In the case of *Blaker* v. *Tillstone*[12] the defendant was convicted for having in his possession for sale meat which was unsound and unfit for the food of man. There was no evidence that he had seen the meat or knew of his own knowledge what its condition was although he might have known if he had exercised reasonable care. The conviction was upheld. Lord Coleridge C.J. distinguished the case from previous "broad-arrow" cases which were decided under a statute having a different object, namely the protection of the Queen's Stores. With regard to the case before him he said:—

"The question for us is whether the magistrate is bound to insist on direct proof of knowledge on the part of the seller of the bad condition of the stuff sold. Perhaps it might be an answer to this contention to say that the Act of Parliament would be nugatory if such proof were insisted on, for it would then always be open to the defendant to say that he was not aware of the condition of the article sold, and that it was not his duty under the statute to make any inquiries on the point, with the obvious result that a man might in practice go on selling meat which was positively injurious without the possibility of getting a conviction against him."

In the case of *Hobbs* v. *Winchester Corporation*[13] a butcher had been acquitted for selling for human consumption meat condemned as unsound apparently on the ground that he was unaware of the fact and could not have discovered it by any examination which he could reasonably have been expected to make. In the circumstances he claimed for compensation against the local authority in respect of the condemnation of the meat. The Court of Appeal after considering a number of previous cases including *Blaker* v. *Tillstone, supra,* came to the conclusion that an offence had been committed. Farwell L.J. said (at p.481) :—

"The knowledge or possible means of knowledge of the butcher is not a matter which affects the public; it is the unsound meat which poisons them; and I think that the Legislature intended that butcher should sell unsound meat at his peril."

It is clearly one object of section 292 of the Penal Code to protect those members of the public, particularly the younger members of the public who may be tempted to buy and so expose themselves to the corrupting influence of obscene books. To adopt the language of Lord Coleridge in *Blaker* v. *Tillstone*, it is clear that any enactment forbidding possession for sale of obscene books would be nugatory if in every case it was open for the person in possession to say that he did not know the contents of the books he was selling and if it were for the prosecution to negative that assertion. In every case it would be open to any person wishing to sell such books to employ as his vendor persons ignorant of the English language who would be immune from punishment. I can see no reason for differentiating between the person who sells books and the person who sells beer or beef or tobacco. It is his business to ensure that his merchandise is such that the public who buy from him do not suffer and the most the prosecution can be expected to prove is not knowledge but the existence of means of acquiring knowledge.

Such a case can be clearly distinguished from the recent Singapore case of *Lim Chin Aik* v. *The Queen*[14] where the appellant could not have had knowledge that he was committing an offence.

To adopt the language of Farwell L.J. in the case of *Hobbs* v. *Winchester Corporation supra*, the knowledge of the bookseller is not a matter which affects the public. It is the obscene books which he sells which poison their minds.

The appeal is dismissed.

Appeal dismissed.

Solicitors:—*Presgrave & Matthews.*

PACKER MOHAIDEEN v. K. ISMAIL GHANEY RAWTHER & CO. LTD.

[C.A. (Thomson C.J., Hill and Barakbah JJ.A.) April 16, 1963]

[K.L. — F.M. Civil Appeal No. 59 of 1962]

Practice and Procedure—Specially indorsed writ with statement of claim indorsed—Defendant making evasive denial—Defendant subsequently admitting claim —Judgment entered for plaintiff—R.S.C. 1957, O.19 r.19.

In this appeal the proceedings were commenced by specially indorsed writ and the statement of claim indorsed on the writ set out lengthy particulars of various transactions between the parties at the material time of their partnership showing a balance due by the defendant of $104,701.64. In his "statement of defence" drawn in contravention of O.19 r.19 the defendant denied that he was indebted to the plaintiff company in the sum of $104,701.64. However later in some independent proceedings before the judge in chambers the defendant's attorney admitted that he owed the plaintiffs about $105,000. That fact was brought to the notice of the Assistant Registrar when judgment was asked for in the present proceedings. The only other material before the Assistant Registrar was an affidavit which was in the same objectionable lines as the "statement of defence." The Assistant Registrar entered judgment for the plaintiffs.

Held: the Assistant Registrar had no option but to enter judgment as he did and the judge had no option but to dismiss the appeal when the matter was brought in before him. This court had no option but to dismiss the appeal with costs.

COURT OF APPEAL.

M. Edgar for the appellant.

M. Shanker for the respondents.

Thomson C.J. (delivering oral judgment): I am of the opinion that this appeal should be dismissed.

The proceedings were commenced by specially indorsed writ issued on 26th April, 1962, and the statement of claim which was indorsed on the writ set out lengthy particulars of various transactions between the parties at the material time of their partnership showing a balance due by the defendant of $104,701.64.

In effect no defence was filed.

What was filed was a paper which is headed "Statement of Defence" which is in contravention of Order 19 rule 19 of our Rules which is the same as the corresponding English rule and reads as follows:—

"When a party in any pleading denies an allegation of fact in the previous pleading of the opposite party, he must not do so evasively, but answer the point of substance. Thus, if it be alleged that he received a certain sum of money, it shall not be sufficient to deny that he received that particular amount, but he must deny that he received that sum or any part thereof, or else set out how much he received. And if an allegation is made with divers circumstances, it shall not be sufficient to deny it along with those circumstances."

The so-called defence in the present case is what can almost be described as an academic example of defence drawn in contravention of that rule. It says that the defendant denies he is indebted to the plaintiff company in the sum of $104,701.64. And that is all.

Later, in some independent proceedings before the Judge in Chambers, the defendant's attorney admitted that he owed the plaintiffs about $105,000 having previously denied that he owed $104,701.64. And that fact was brought to the notice of the Assistant Registrar when judgment was asked for in the present case. The only other material before the Assistant Registrar was an affidavit which is precisely on the same objectionable lines as the original "statement of defence":—

"I am instructed by the defendant herein to deny that he owes to the plaintiffs the sum of $104,701.64 for which judgment is now prayed."

In the circumstances I am of the opinion that the Assistant Registrar had no option but to enter judgment as he did and that the Judge had no option but to dismiss the appeal when the matter was brought in before him.

For myself I have no hesitation in saying I do not think this Court has any option but to dismiss the present appeal with costs.

Hill and **Barakbah JJ.A.** concurred.

Appeal dismissed.

Solicitors:—*Morris Edgar & Co.: Shearn, Delamore & Co.*

OVERSEA-CHINESE BANKING CORPORATION LTD. v. THE COMMISSIONER OF THE FEDERAL CAPITAL OF KUALA LUMPUR

[A.C.J. (Gill J.) April 29, 1963]

[K.L. — Originating Motion No. 8 of 1962]

Rating—Assessment—Principles of valuation.

Practice and Procedure—Appeal under s.44 Town Boards Enactment (Cap. 137)—O.59 r.13(1) & (2).

The appellant is the owner of a holding on Mountbatten Road, Kuala Lumpur, on which is erected a bank. For the year 1962, the Commissioner of the Federal