

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

In the matter of an Application in terms of Rule 63 (2) (iii) of the Supreme Court Rules 1978, to be heard at the proceedings on the matter of the Reference made by the President of the Democratic Socialist Republic of Sri Lanka under and in terms of Article 129 (1) of the Constitution of the Democratic Socialist Republic of Sri Lanka, vis-à-vis, Inland Revenue (Special Provisions) Act No. 10 of 2003 and Inland Revenue (Special Provisions) (Amendment) Act No. 31 of 2003

SC Reference No. 1/2004

Nihal Sri Ameresekere
167/4, Sri Vipulasena Mawatha
Colombe 10.

Intervenant-Petitioner

TO: HIS LORDSHIP THE CHIEF JUSTICE AND THEIR LORDSHIPS AND LADYSHIPS THE OTHER JUDGES OF THE SUPREME COURT OF THE DEMOCRATIC SOCIALIST REPUBLIC OF SRI LANKA

May it please Your Lordships and Ladyship:

WRITTEN SUBMISSIONS

1. (a) In view of time constraint, I restricted my oral submissions to briefly draw attention to some important features. Hence, I set out the following supplementary submissions.
- (b) I reiterate the contents on pages 126 to 135 (i.e. para 9 of Document “X3”) in my Petition, where the words “Composite Bill” and “purported law” should read “The Act”, i.e. Act No. 10 of 2003, as amended.
- (c) I have inadvertently not attached Document “F” i.e. Gazette Extraordinary No. 1206/14 of 16.10.2001, giving the Regulations made under the United Nations Act No. 45 of 1968, to enforce the United Nations Security Council Resolution 1373 of 28.9.2001, which is a Document annexed to Document “X2(a)” of my Petition. I annex a copy thereof.
2. (a) In addition to Section 10, Section 4(1) also infringes upon Article 34 of the Constitution, since *‘any prosecution shall, notwithstanding anything to the contrary in any other law be withdrawn’*.
- (b) By Sections 4(2) and 4(3) disputes of persons, who have made Declarations under this Act, as well as those persons who had not made Declarations under this Act stand abrogated, i.e. any correct assessment or “Tax” imposed by the relevant Authorities, as per the definition of the word “Tax” in Section 13, stands null and void / declarants’ position accepted as correct, notwithstanding discovery by the Authorities to be otherwise.

- (c) This frustrates the honest efforts of the Authorities and is discriminatory of persons, who have paid “taxes” correctly, not only income tax, but customs duties, exchange control fines, excise fines, penalties and surrendered forfeitures, etc., which infringes upon the Rule of Law.
- (d) Section 5 also is discriminatory, in that, a declarant under the Act is entitled to pay income taxes for all quarterly payments of the year 2002/03 by September 2003, whilst the honest tax payer has to pay the quarterly payments and final payment on due dates, except the 1st quarterly payment only.
- (e) Section 7(b) – the right to recover a refund of “tax” ought be considered in the context of the definition of the word “tax” in Section 13, which includes forfeitures, i.e. firearms, drugs, narcotics, illicit liquor, other contraband and prohibited items, ought these be permitted.
- (f) Section 9 – consequences of failure to make declarations under this Act carries a liability only to be dealt with under Inland Revenue Act No. 38 of 2000 and *questionably not under the other laws scheduled to the Act*. Why ?
- (g) Proviso to Section 11(2) provides for an alteration, amendment or variation to be made to the Commissioner General of Inland Revenue or the relevant Authority in respect of a declaration that had been made under the Inland Revenue (Special Provisions) Act No. 7 of 2002, which is repealed, whereas there was no provision to have made declarations to the other Authorities under the repealed Act !
3. (a) I attach a copy of the Performance Report of the Commissioner General of Inland Revenue for the Year 2002 (marked “A”), particularly drawing attention to page 26, where arrears of taxes administered by the Commissioner General of Inland Revenue as at 31.12.2003 is given as Rs. 68,723 Million. I draw specific attention to;

	Rs.Mn.
Goods and Services Tax	19,027
Turnover Tax	10,299
National Security Levy	7,029
Value Added Tax	1,183

These are monies collected from the consumer public and rightfully belong to the State. Directors of Companies / others are liable to be prosecuted in the Magistrates’ Courts for non-remission of these collections.

- (b) Arrears due to the Customs Department could be ascertained by the Hon. Attorney General and is reckoned to be in the region of Rs. 120,000 Million, i.e. dcuble the Inland Revenue figure.
- (c) There are also the Exchange Control fines and penalties, and Excise Department’s fines and penalties, and other fines and penalties arising from the several Statutes enforced by the Custom Department (Schedule of which Statues was handed over).
- (d) There would also be the prohibited and other undervalued goods (including pirated goods of questionable quality, such as export teas) in state custody by way of seizure or forfeiture as at 31st December 2002.
- (e) Act No. 10 of 2003 was presented to Parliament in January 2003 and passed on 19.2.2003.

4. (a) I attach a copy of the Budget Speech 2004 (marked "B") with relevant expenditure figures highlighted, i.e.

Capital Expenditure – 2004	Rs. Mn.
Transport (Roads)	14,700
Power & Energy	9,800
Housing & Water Supply	14,000
Education & Health	16,200
Rural Roads, Education, Health (Decentralised)	7,600
Agriculture, Irrigation, Fisheries	9,000
Rehabilitation and Resettlement	6,000
On lending to Small and Medium Enterprises	11,000
Funding to Supplement Foreign Aided Projects	9,600
Other –	
Advance to purchase Paddy at Rs. 13/50 per Kg. –	900
Receipts from privatisation November 2003 – August 2003 (Insurance Corporation, 15% Sri Lanka Telecom)	10,000
Sale of Idle Assets of Ministries	95
Rural Economy Resuscitation Fund	200
4500 Unemployed Graduates / AL Students	3,000
Value Added Tax Additional Revenue	2,000
Customs / Excise Duty Additional Revenue	4000
Cost of 2004 Salary Increase	12,500
Increase in Fertiliser Subsidy	1,000

- (b) The above reveals the level of public funds provided for the essential needs of the people. Ought not these be compared with the funds due to the State written-off under the purported Tax Amnesty ?
- (c) It would be noted in Table 3 on page 33 that in the year 2004 Recurrent Expenditure is Rs. 352 Billion, Capital Expenditure Rs. 140 Billion, Debt Repayment Rs. 196 Billion with Additional Borrowing of Rs. 350 Billion and Divestiture Proceeds of Rs. 13 Billion. Ought not these be compared with the funds due to the State written-off under the purported Tax Amnesty ?
- (d) Whilst comparatively less material figures have been laid before Parliament (disclosed to the public) to be approved by Parliament in the Budget, the financial magnitude of the write-off of dues to the State under the purported Tax Amnesty has been suppressed from Parliament (and the public), which is a write-off of assets of State, i.e. debts due to or claims by the State, which rightfully belong to the people.
- (e) The funds due to the State written-off under the purported Tax Amnesty is as per Finance Minister's own admission, figures in books of Accounts, i.e. assessments, levies, penalties, fines, etc. imposed by State Authorities. These do not include Income Tax on "undisclosed income and wealth" now disclosed under the Amnesty, which is another matter.
- (f) Amounts deemed irrecoverable are reported annually to the Ministry of Finance to be written-off and taken account of in budgetary preparation.

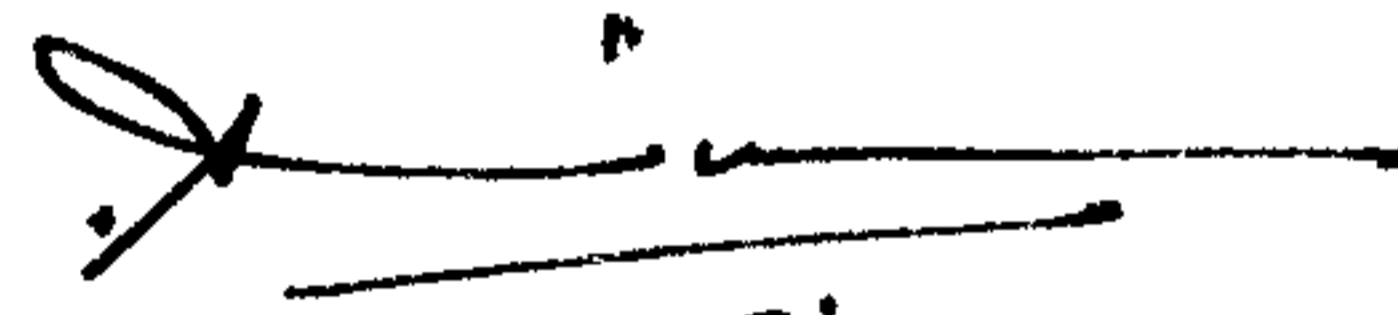
5. The above debts due to the State or debts claimed by the State are not “undisclosed income” as made out to be. These are discovered dues lawfully imposed by relevant Authorities. How could these be “undisclosed income”, now being disclosed?
6. (a) **In SC (SD) Determinations Nos. 22/2003 and 23/2003 a 5-Member Bench of the Supreme Court citing several Indian Judgements, upheld that the Court would strike down harsh, oppressive or unconscionable law, further observing the law certainly cannot strengthen the strong, and weaken, the weak.**
- (b) **It has now been demonstrated that the Inland Revenue (Special Provisions) Act No. 10 of 2003, as amended, is a piece of law that well and truly falls within the above dicta, being grossly unconscionable, where the strong are strengthened, and weak are weakened, arbitrarily and/or out of undue favour.**
- (c) Furthermore Act No. 10 of 2003 as demonstrated goes against the Directive Principles and Fundamental Duties of the State enshrined in Article 27 of the Constitution. *All Public Officers and Members of Cabinet and Parliament have taken oaths to uphold and defend the Constitution.* They have chosen in this instance, not to have do so, even in the face of admonishment by the Executive President, as per Note to Cabinet dated July 10, 2003.

“Sir Alladi Krishnaswami Ayyar in his speech in the Constituent Assembly Debates said that ‘No Government responsible to the people can afford light-heartedly to ignore the provision in Part IV of the Constitution. Chief Justice Kania stated, in *A.K. Gopalan v Union of India*⁴ with reference to the directive principles, that it represents not the temporary will of a majority in the legislature, but the deliberate wisdom of the nation.”

7. (a) Would not the very crafting, drafting and the causing of the passage of this Act No. 10 of 2003, as amended, be an act of “fraud and corruption” perpetrated on the country and the people, by those enriching some of themselves and other privileged / affluent few, causing loss to the government and the poor people.
- (b) Governments are elected by the people as trustees. Governments are not owners of public property, but the people. There is a “social contract” between the legislature and the people. Has this not been breached by the effects of Act No. 10 of 2003.
- (c) As per the Constitution, the people have given a “limited legislative power” to the legislature to enact laws, whilst reserving unto themselves the right to approve the passing of certain laws by they, themselves, at a Referendum.
- (d) In such context, is it not the right of the people to be informed of such breach and plunder, and the alienation of their sovereignty, so that they could exercise their franchise taking cognisance of the same? Are not elected Governments accountable to the people?
- (e) In the given circumstances, is not the judiciary, exercising the judicial power of the people, the only recourse that the people have, to ascertain, as to whether their sovereignty has been alienated?
- (f) Such matter of public importance, the President exercising the executive power of the people, has placed before the judiciary, as provided for in the Constitution.

8. (a) The "limited legislative power" that could be exercised by Parliament in terms of the Constitution has been defined and upheld by the several Determinations of the Supreme Court.
- (b) Such limitations would be, where for laws to be enacted, in addition to the requirement to adhere to procedure laid down, a simple majority in Parliament alone would not suffice, and where in certain instances, a 2/3rd majority of Parliament, or a 2/3rd majority of Parliament and a Referendum, would be required, as has been upheld by the Supreme Court.
- (c) In addition, Parliament is debarred from enacting certain laws in terms of the Constitution, as has been upheld by the Supreme Court.
- (d) It is the Hon. Attorney General, who is mandated by the Constitution to ensure that the enactment of laws, are in conformity with the procedures as well as the limitations. The 7 day limit given to a citizen, where Bills are not readily available, is a futility.
- (e) In such circumstances, if the law has been enacted, blatantly and flagrantly violating / exceeding such constitutional limitations / prohibitions, could one seek refuge under Article 80 (3), when one has acted repugantly of the Constitution, inasmuch as similarly, could Herod's law be enacted as law today ?
- (f) The unconstitutionality of the respective Sections of Act No. 10 of 2003, as amended, has been set out on pages 135 to 139 (i.e. paragraph 10 of Document "X3").
- (g) Citations in support of the above are annexed hereto marked "X".

19th day of March 2004



Intervenant-Petitioner

F

ශ්‍රී ලංකා ප්‍රජාතාන්ත්‍රික සමාජවාදී ජනරජයේ ගැසට් පත්‍රය
අති විශේෂ

The Gazette of the Democratic Socialist Republic of Sri Lanka
EXTRAORDINARY

අංක 1206/14 - 2001 ඔක්තෝබර් 16 වැනි අඟහරුවාදා - 2001.10.16
No. 1206/14 - TUESDAY, OCTOBER 16, 2001

(Published by Authority)

THIS IS THE IDENTICAL DOCUMENT REFERRED TO IN THE AFFIDAVIT BEARING MARKING... F

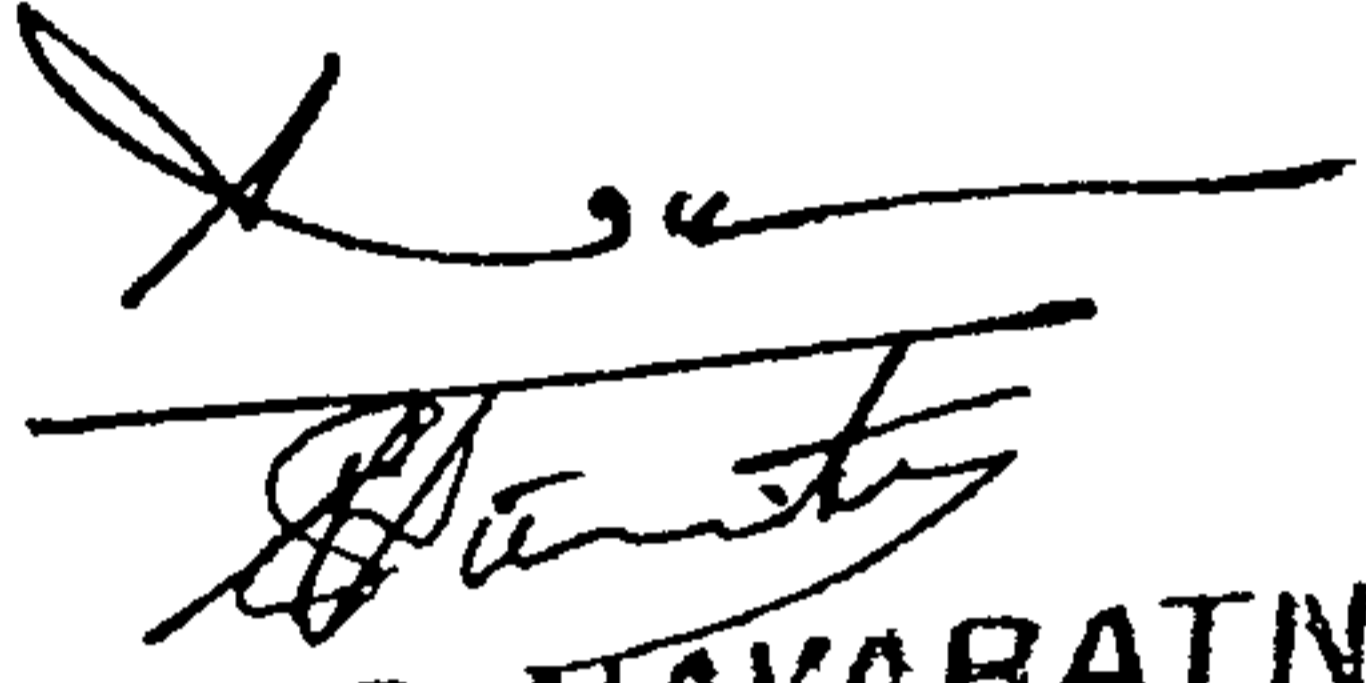

PART I : SECTION (I) — GENERAL

Government Notifications

L.D.B./1/2001.

THE UNITED NATIONS ACT, No. 45 OF 1968

REGULATIONS made by the Minister of Foreign Affairs, under Section 2 of the United Nations


S. NAVARATNAM
JUSTICE OF THE PEACE
25/10
Sena Mawa
Colombo - 10.
2003/4/29

LAKSHMAN KADIRAGAMAR,
Minister of Foreign Affairs.

Colombo,
11th October, 2001.

Regulation

1. These regulations shall be cited as the United Nations Regulation No. 1 of 2001.
2. The Security Council of the United Nations acting under Chapter VII of the Charter of the United Nations, unanimously adopted Resolution 1373 (2001) and has re-affirmed the principle established by the General Assembly in its declaration of October 1970 (Resolution 2625 (XXV) and reiterated by the Security Council in its Resolution 1189 of 18th August, 1998, namely, that every State has the duty to refrain from organizing, instigating, assisting or participating in a terrorist act in another State, or acquiescing in organized activities within its territory directed towards the commission of such an act, has decided that all States take necessary and effective measures to give effect to such decision.
3. There shall be a Competent Authority who shall be appointed by the Minister, by name or by office, for the purposes of these regulations.
4. The Minister may from time to time, in consultation with the Minister in charge of the subject of Defence, issue such directions as may be necessary for the implementation of these regulations.
5. The Minister shall on information received by him, in consultation with the Minister in charge of the subject of Defence, determine the organisations or persons in respect of whom the provisions of these regulations should be enforced and from time to time communicate such determination to the Competent Authority and also forward to him the material upon which such determination was made.

6. For the purposes of these regulations, the Minister does hereby provide that —

- (a) no person who is a citizen of Sri Lanka or residing in Sri Lanka and no citizen of Sri Lanka living outside Sri Lanka shall do, or cause to be done, any act which assists or promotes or is intended to assist or promote any act which is directly or indirectly connected with the collection of funds, for any terrorist organisation or which are intended to be used to carry out a terrorist act ;
- (b) any funds or other financial assests or resources of persons who do, or cause to be done, any act which assists or promotes or is intended to assist or promote any act which is directly or indirectly connected with any terrorist organisation or a terrorist act, or participates in, or facilitates, the commission of any terrorist act shall be frozen with immediate effect ;
- (c) no citizen or any other person or body of persons shall within the territory of Sri Lanka, make available directly or indirectly for the benefit of any organisation or person, who commits or attempts to commit or participates in, or facilitates, the commission of any terrorist act, any funds, financial assets or economic resources.

7. Any person who contravenes the provisions of regulation 6 of these regulations shall be guilty of an offence under these regulations and shall on conviction by the High Court holden in Colombo, be liable to imprisonment of either description for a period not less than five years and not exceeding ten years.

8. (a) Upon the conviction of any person for an offence under these regulations, any funds or other financial assets or resources of such person shall by reason of such conviction, be forfeited to the State.

(b) Any property forfeited to the State under paragraph (a) of this regulation shall —

- (i) if no appeal has been preferred to the Court of Appeal against the relevant conviction, vest absolutely in the State with effect from the date on which the period prescribed for preferring an appeal agianst such conviction, expires ;
- (ii) if an appeal has been preferred to the Court of Appeal against the relevant conviction, vest absolutely in the State with effect from the date on which such conviction is affirmed on appeal.

In this regulation, "relevant conviction" means the conviction in consequence of which any property is forfeited to the State under paragraph (a).

9. Any person who —

(a) knowing or having reasonable cause to believe that any person —

- (i) has committed an offence under these regulations ;
- (ii) is making preparations or is attempting to commit an offence under these regulations,

fails to report the same to a police officer ; or

(b) having in his possession any information relating to the movements or whereabouts of any person who has committed or is making preparations or is attempting to commit an offence under these regulations, fails to report the same to a police officer,

shall be guilty of an offence and shall on conviction by the High Court holden in Colombo, be liable to imprisonment of either description for a period not less than two years and not exceeding seven years.

10. For the purposes of these regulations —

“Minister” means the Minister to whom the subject of Foreign Affairs has been assigned ;

“terrorist act” shall include, the use or threat of action, which involves —

- (a) the use or threat of action which is designed to influence the government, or to intimidate the public or a section of the public ;
- (b) the use or threat of action which is made for the purpose of advancing a political, religious or ideological cause ;

and the action envisaged,

- (i) involves serious violence against a person ;
- (ii) involves serious damage to property ;
- (iii) endangers the life of another person, other than the person committing the action ;
- (iv) creates a serious risk to health or safety of the public or a section of the public ; or
- (v) is designed seriously to interfere with or seriously to disrupt an electronic system ;

“terrorist organisation” means an organisation —

- (a) which does any act, or causes any act to be done ; or
- (b) which is directly or indirectly connected with the collection of funds,

and which assists, promotes or facilitates or is intended to assist, promote or facilitate the commission of a terrorist act.

11-37

TRUE COPY

A. Saleem A.
Attorney at Law

TRUE COPY

[Handwritten signature]

CITATIONS



A) In the unanimous Determination made by a 7-Member Bench of Your Lordships' Court in respect of the Bill titled "19th Amendment to the Constitution", Your Lordships, *inter-alia*, determined that:

1. "This specific reference to the power of the People in each sub paragraph which relates to the three organs of government demonstrates that the power remains and continues to be reposed in the People who are sovereign, and its exercised by the particular organ of government being its custodian for the time being, is for the People.

Therefore the statement in Article 3 that sovereignty is in the People and is "inalienable", being an essential element which pertains to the sovereignty of the People should necessarily be read into each of the sub paragraphs in Article 4. The relevant sub paragraphs would then read as follows:

- (a) the legislative power of the People *is inalienable* and shall be exercised by Parliament;
- (b) the executive power of the People *is inalienable* and shall be exercised by the President; and
- (c) The judicial power of the People *is inalienable* and shall be exercised by Parliament through Courts.

The meaning of the word "alienate," as a legal term, is to transfer anything from one who has it for the time being to another, or to relinquish or remove anything from where it already lies."

2. "..... this amendment would amount to an alienation, relinquishment or removal of the legislative power of the People. The amendment as contained in Clause 3 (2) would then be inconsistent with Article 3 read with Article 4 (a) of the Constitution and require to be passed by the special majority provided in Article 84 (2) and approved by the People at a Referendum" (*Emphasis added*)
3. "provisions inconsistent with Article 3 read together with relevant provisions of Article 4 have to be passed by a special majority required under the provisions of Article 84(2) and approved by the people at a Referendum."
4. "the effect of suspending the operation of a part of the Constitution cannot be validly enacted by Parliament in view of the specific bar contained in Article 75 of the Constitution."
5. "(5) the transfer of a power which is attributed by the Constitution to one organ of government to another; or the relinquishment or removal of such power, would be an alienation of sovereignty inconsistent with Article 3 read with Article 4 of the Constitution."
6. "Clause 6 of the Bill has the effect of suspending the operation of a part of the Constitution and cannot be validly enacted by Parliament in view of the specific bar contained in Article 75 of the Constitution"
7. "the transfer of a power which is attributed by the Constitution to one organ of government to another; or the relinquishment or removal of such power, would be an alienation of sovereignty inconsistent with Article 3 read with Article 4 of the Constitution."

"the effect of suspending the operation of a part of the Constitution cannot be validly enacted by Parliament in view of the specific bar contained in Article 75 of the Constitution."

".... this manifests a cardinal rule that applies to the interpretation of a Constitution, there can be no implied amendment of any provision of the Constitution."

8. “The power that constitutes a check, attributed to one organ of government in relation to another, has to be seen at all times and exercised where necessary, in trust for the People. This is not a novel concept. The basic premise of Public Law is that power is held in trust.”

“These powers of government continue to be reposed in the People and they are separated and attributed to the three organs of government; the Executive, the Legislature and the Judiciary, being the custodians who exercise such powers in trust for the People.

The powers attributed to the respective organs of government include powers that operate as checks in relation to other organs that have been put in place to maintain and sustain the balance of power that has been struck in the Constitution, which power should be exercised only in trust for the People.”

“..... any power that is attributed by the Constitution to one organ of government cannot be transferred to another organ of government or relinquished or removed from that organ of government; and any such transfer, relinquishment or removal would be an “alienation” of sovereignty which is inconsistent with Article 3 read together with Article 4 of the Constitution”

“.... this manifests a cardinal rule that applies to the interpretation of a Constitution, there can be no implied amendment of any provision of the Constitution.”

“the effect of suspending the operation of a part of the Constitution cannot be validly enacted by Parliament in view of the specific bar contained in Article 75 of the Constitution.

“provisions inconsistent with Article 3 read together with relevant provisions of Article 4 have to be passed by a special majority required under the provisions of Article 84(2) and approved by the people at a Referendum.

Your Lordships also reiterated an **Indian Judgment**, which had held;

“if there is one principle which runs through the entire fabric of the Constitution, it is the principle of the Rule of Law and under the Constitution, it is the judiciary which is entrusted with the task of keeping every organ of the State within the limits of the law and thereby making the Rule of Law meaningful and effective” (*emphasis added*)

9. “We have to give effect to this provision according to the solemn declaration made in terms of the Fourth Schedule to the Constitution to “uphold and defend the Constitution” ”

B) In the unanimous Determination made by a 7-Member Bench of Your Lordships’ Court in respect of the Bill titled “18th Amendment to the Constitution”, Your Lordships, *inter-alia*, determined that

1. “The effect of amendment in Clause 4 is to introduce a different class of people whose actions are not subject to judicial review. There is no justification for such immunity to be granted, which is contrary to Article 12 (1) of the Constitution and the basic principles of Rule of Law”
2. “the proposed Article 41 J referred to above grants an immunity to the Constitutional Council, the Chairman, a Member, the Secretary or an officer, from judicial proceedings in respect of anything done or omitted to be done, attracts both objections dealt with, in the preceding paragraphs of this determination. They are;
 - 1) that it would alienate the judicial power from the people;
 - 2) that it creates a special class of people in violation of; Article 12(1) of the Constitution, who would not be subjected to judicial review.

For the reasons stated above we determine that there is merit on both grounds of objection and the proposed Article 41 J is therefore inconsistent with Article 3 read with Article 4 of the Constitution.”

3. “if such immunity is given to the Constitutional Council, it would in effect be elevated to a body that is not subject to law, which is inconsistent with the rule of law. The Rule of Law, means briefly the exclusion of the existence of arbitrariness and maintaining equality before the Law the effect of the amendment in clause 4 is to introduce a different class of people whose actions are not subject to judicial review. There is no justification for such immunity to be granted, which is contrary to Article 12(1) of the Constitution and the basic principles of Rule of Law”

“the proposed Amendment enable the council to exercise legislative power, which according to Article 4(a) of the Constitution, is reposed in the people and is exercised by Parliament. In terms of Article 76(1) of the Constitution, Parliament cannot abdicate or alienate its legislative power”

“The proposed Amendment thus undermines the parliamentary control over Rule making powers of an institution established by the Constitution, which in turn is abdication as well as an alienation that affects the sovereignty of the people, which is inconsistent with Articles 3 and 4 of the Constitution.”

4. “The Constitution does not attribute any unfettered discretion or authority to any organ or body established under the Constitution”
5. “The Rule of Law, means briefly the exclusion of the existence of arbitrariness and maintaining equality before the Law” (A.V. Dicey, Law of the Constitution, pg 120)”

C) The dicta by Bhagwati J in *State of Rajasthan v Union of India*, AIR 1977 SC 1361, 1413;

“.... So long as a question arises whether an authority under the Constitution has acted within the limits of its power or exceeded it, it can certainly be decided by the Court. In deed, it would be its constitutional obligation to do so No one howsoever highly placed and no authority howsoever lofty can claim that it shall be the sole judge of the extent of its power under the Constitution or whether its action is within the confines of such power laid down by the Constitution. This Court is the ultimate interpreter of the Constitution It is for this Court to uphold the constitutional values and to enforce the constitutional limitations. That is the essence of the Rule of Law”

D) In the unanimous Determination made by a 5-Member Bench of Your Lordships’ Court in SC(SD) Nos. 22/2003 & 23/2003, Your Lordships, *inter-alia*, determined that

“However, an amendment cannot be viewed in isolation. It certainly cannot derive a stamp of constitutionality from the Act that is in force. Lenders and borrowers are both parties to a civil transaction. They belong to a single class of persons in the perspective of Article 12(1) of the Constitution which firmly provide that “all persons are equal before the law and are entitled to the equal protection, of the law.” There may be inherent strengths and weaknesses in the parties to a transaction or in any relationship. Whilst the law may be affirmative action seek to remedy such inherent inequality, the law certainly cannot strengthen the strong and weaken, the weak.

E) H.M. Seervai in his book titled "Constitutional Law of India" has examined the dicta in several judgments of the Indian Supreme Court and stated the conclusion to be drawn from them is as follows :

"The principle therefore is that the Court will strike down harsh, oppressive or unconscionable law prescribing a procedure other than the ordinary procedure" – 4th Edition – Vol. I, page 532.

TRUE COPY

