

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

In the matter of an application for Orders in the nature of Writs of Certiorari and Mandamus under and in terms of Article 140 of the Constitution of the Democratic Socialist Republic of Sri Lanka

Osmond Chandrapala Manawadu,  
Baddegama Road,  
Gonapinuwala

**CA (Writ) Application No:  
159/2014**

**PETITIONER**

**Vs.**

1. D. G. M. V. Hapuarachchi,  
Commissioner General of Excise,  
Excise Department of Sri Lanka,  
No. 34, W. A. D. Ramanayake Mawatha,  
Colombo 02.
- 1A. R. Semasinghe,  
Commissioner General of Excise,  
No. 353, Kotte Road,  
Rajagiriya.
2. A. Bodaragama  
Deputy Commissioner General of Excise  
(Revenue)  
Excise Department of Sri Lanka,

No. 34, W. A. D. Ramanayake Mawatha,  
Colombo 02.

3. R. M. Rathnayake  
Assistant Commissioner of Excise  
Office of the Assistant Commissioner of  
Excise – Western Province (III)  
Walauwaththa Road,  
Gampaha.
4. A. Dayaratne  
Assistant Commissioner of Excise  
Office of the Assistant Commissioner of  
Excise – Southern Province  
Bope Road  
Wakunugoda  
Galle.
5. L. K. G. Gunawardena  
Commissioner of Excise (Revenue)  
Excise Department of Sri Lanka,  
No. 34, W. A. D. Ramanayake Mawatha,  
Colombo 02.
6. Nimal Gunawardena  
Divisional Secretary  
Divisional Secretariat  
Gonapinuwala.

7. Director General  
Presidential Investigation Unit  
Jawatte Road  
Colombo 5
  
8. Hettigamage Kusumlatha,  
Baddegama Road,  
Gonapinuwala.
  
9. Hon. Attorney General  
Attorney General's Department  
Hulftsdorp  
Colombo 12

**RESPONDENTS**

**Before:**

C.P Kirtisinghe, J

Mayadunne Corea, J

**Counsel:** Manohara De Silva PC for the Petitioner  
M. Jayasinghe DSG for the 1<sup>st</sup> – 7<sup>th</sup> Respondents  
Riad Ameen with Zam Zam Ismail for the 8<sup>th</sup> Respondent

**Argued on:** 18.05.2022

**Written Submissions:** For the Petitioner on 09.09.2019  
For 1<sup>st</sup> – 7<sup>th</sup> and 9<sup>th</sup> Respondents on 07.07.2022  
For 8<sup>th</sup> Respondent 08.07.2019

**Decided on:** 27.10.2022

**Mayadunne Corea J**

This case was argued on 18.05.2022. However, both parties informed Court that that they were still pursuing a settlement. On 09.08.2022 the Petitioner submitted that they failed to arrive at a settlement.

The facts of the case are briefly as follows, the Petitioner states that his elder brother Harry Manawadu in or about the year 1975 first obtained a “Retail license for the sale of foreign liquor (including locally made malt liquor) not to be consumed on the premises” and a “License for the sale of arrack by the bottle only (not to be consumed on the premises) in foreign liquor retail (off) licensed premises”. The Petitioner alleges that in or about the year 1985, the Petitioner’s name was also included in the above licenses as a co-licensee with the consent of the aforesaid Harry Manawadu and with the approval of the Secretary of Finance and Planning, under which Ministry, the Department of Excise functions.

The Petitioner states following the death of his brother on 14.05.1988, the Deputy Commissioner of Excise informed the Government Agent of Galle to remove the name of Harry Manawadu the deceased brother of the Petitioner. The Petitioner states that thereafter from 1989 to 1995, the Petitioner carried on the business of retail, selling alcohol as the sole licensee on annual licenses issued by the Government Agent of Galle as the licensing authority. In 1994, when the Petitioner applied for a license for the year 1995, he was only granted a license valid till 30.04.1995 rather than a license for one year. Thereafter his request to extend the license had been refused by the then Divisional Secretary, which resulted in the Petitioner having to close down his business.

It was the contention of the Petitioner that, when he applied for applications to seek licenses for the years 1996 to 2000, it was refused without any legally valid reason. During this period his business remained closed. In the absence of any reason being given in the year 2000, a Writ Application bearing No. 1090/2000 was filed by the Petitioner seeking writs of certiorari and mandamus *inter alia* compelling the Respondents in the said application to issue him application forms to obtain licenses. The Petitioner states that by order dated 12.12.2002, this Court ordered the Respondents in Writ Application No. 1090/2000 to issue application forms to the Petitioner to enable him to apply for the licenses for the year 2003, which were issued and duly filled in by the Petitioner on 24.12.2002. The Petitioner further submitted that by judgment dated 15.07.2003, this Court had directed the predecessor in the office of the 1<sup>st</sup> Respondent to consider the application made by the Petitioner for the issuance of an F.L.4 license and to take a decision in terms of the guidelines. The Petitioner states that he was then issued the licenses until

31.12.2003. Thereafter, he obtained the necessary licenses and tax clearance certificates for the years 2004 – 2012 and carried out his business without any hindrance.

In June 2012, the Petitioner received a letter dated 30.05.2012 from the 5<sup>th</sup> Respondent which informed the Petitioner of an inquiry pertaining to the “ownership of the foreign liquor store belonging to the deceased Harry Manawadu”. He had been unable to attend the inquiry on 13.06.2012 and it had been postponed to 27.06.2012. At the inquiry, he became aware that the 8<sup>th</sup> Respondent, the widow of his deceased brother was the complainant. The Petitioner alleges that it was accepted by the Respondents that the Petitioner was the legal owner of the said licenses and on compassionate grounds, the Petitioner agreed to provide a monthly sum of Rs 10,000/- per month to his sister-in-law, the 8<sup>th</sup> Respondent, and niece which was agreed by all.

The 1<sup>st</sup> Respondent by letter dated 29.08.2013 had informed him that the 7<sup>th</sup> Respondent had requested a clarification on the ownership of the liquor license following the death of Harry Manawadu. The Petitioner states that the letter of the 7<sup>th</sup> Respondent was not made available to him. Neither had he been formally informed whether there are any charges leveled against him, pertaining to the dispute. Further, he submitted that he had not been served with any charge sheet, but only a clarification has been sought on the ownership.

The Petitioner had then sent a letter dated 26.09.2013 to the 1<sup>st</sup> Respondent regarding an application made by the Petitioner to include the name of the Petitioner’s wife as a co-licensee of the F. L. 4 license in 2012, but it is alleged that no action has been taken by the 1<sup>st</sup> Respondent.

The Petitioner states that the 4<sup>th</sup> Respondent acting on a letter dated 17.12.2012 by the 1<sup>st</sup> Respondent, informed the 6<sup>th</sup> Respondent to issue a liquor license to the Petitioner valid only from 01.01.2014 – 31.03.2014. The Petitioner had written to the 1<sup>st</sup> Respondent requesting the license to be extended from 01.04.2014 – 31.04.2014. The Petitioner alleges that by conduct, the 1<sup>st</sup> Respondent has refused to extend the licenses for the remaining 9 months.

Following this, in 2014, the Petitioner had been informed that the Presidential Investigation Unit upon inquiry, had discovered that the Petitioner had obtained his license by fraud and by presenting false facts and that his license has not been legally conferred. On the said facts and on the advice of the Attorney General, the F.L. 4 license issued to the Petitioner was suspended with

immediate effect. The Petitioner states that by letter marked as P33, the license issued had been cancelled under section 27 of the Excise Ordinance.

### **Petitioner's complaint to Court**

- The Petitioner complains that the cancellation of his license reflected in P33 by the Respondents is ultra vires the provisions of the Excise Ordinance No. 8 of 1912 (as amended);
- The 7<sup>th</sup> Respondent has no power/jurisdiction to conduct the purported inquiry or cancel and/or recommend the suspension/cancellation of the Petitioner's licenses and therefore the decision to cancel the Petitioner's licenses is nullity and *void ab initio*;
- The 1<sup>st</sup> Respondent has illegally surrendered and/or abdicated his discretion/power to the 7<sup>th</sup> Respondent who has no power to conduct the inquiry or cancel and/or recommend cancellation of the Petitioner's licenses; under the exercise ordinance
- The suspension of the licenses is procedurally flawed.

The Petitioner's main grievance is that before his license was canceled, there had been no inquiry held against him by the Excise Department and that he had not been granted an opportunity to reply.

The Petitioner filed this writ application and prays for the following reliefs:

- Grant and issue an order in the nature of a Writ of Certiorari quashing the decision to cancel the Petitioner's licenses reflected in P33.
- Grant and issue an order in the nature of a Writ of Certiorari quashing P33.
- Grant and issue an order in the nature of a Writ of Certiorari quashing license/s if any, granted to the 8<sup>th</sup> Respondent and/or added Respondents.

- Grant and issue an order in the nature of a Writ of Certiorari quashing the decision of the 1<sup>st</sup>, 4<sup>th</sup> and 6<sup>th</sup> Respondents (reflected in P29) not to extend the licenses and/or grant the licenses, for the period of 9 months from 01.04.2014 to 31.12.2014.
- Grant and issue an order in the nature of a Writ of Mandamus directing the 1<sup>st</sup> -6<sup>th</sup> Respondents to issue the Petitioner a retail “license for the sale of foreign liquor (including locally made malt liquor) not to be consumed on the premises” and a “license for the sale of arrack by the bottle only (not to be consumed on the premises) in foreign liquor retail (off) licensed premises” for the period of 9 months from 01.04.2014 to 31.12.2014.
- Grant and issue an order in the nature of a Writ of Mandamus directing the 1<sup>st</sup> -6<sup>th</sup> Respondents to issue the Petitioner a retail “license for the sale of foreign liquor (including locally made malt liquor) not to be consumed on the premises” and a “license for the sale of arrack by the bottle only (not to be consumed on the premises) in foreign liquor retail (off) licensed premises” for the period of 9 months from the date of Judgement of Your Lordship’s Court in this application, subject to the further extensions according to law.
- Grant and issue an order in the nature of a Writ of Mandamus directing the 1<sup>st</sup> -6<sup>th</sup> Respondents to issue the Petitioner a retail “license for the sale of foreign liquor (including locally made malt liquor) not to be consumed on the premises” and a “license for the sale of arrack by the bottle only (not to be consumed on the premises) in foreign liquor retail (off) licensed premises” for the period of one year from the date of Judgement of Your Lordship’s Court in this application, subject to the further extensions according to law

The Respondents while denying the allegations raised by the Petitioner, took several preliminary objections to the maintainability of this application. They are as follows;

- The Petitioner has not followed the Court of Appeal Rules



- The application is misconceived in law
- The Petitioner is guilty of laches
- The Petitioner has misrepresented facts and failed to disclose material facts to the Court
- The Petitioner's conduct does not warrant the grant of a discretionary writ
- The application is futile

This Court will consider the said objections in due course.

It is common ground that liquor licenses are issued annually with a validity period of only one year. It is also not disputed that the Petitioner's older brother Harry Manawadu had been the original owner of the license which dates back to the year 1975. The contention of the Petitioner is that in or around 1985 the brother had named him as a co-licensee. This fact was denied by the Respondents and contended that to name a co-licensee there is a procedure to be followed, especially, a set of forms that should have been tendered. In the absence of such forms, the Respondents contended that the Petitioner had through illegal means got himself registered as a co-licensee.

The Petitioner responded by submitting the documents P3(a) and P3(b), which are copies of the license issued by the Excise Department for the year 1985, with an addition to the name where the Petitioner's name has been added and the said addition has been initialed with a signature and a seal placed. The Petitioner has also submitted a letter(P3(c)) sent to the Excise Commissioner from the Finance Ministry, where approval has been granted to shift the licensed premises to a place that is situated 75 yards away. The said letter refers to both the licensee and the co-licensee and is copied to both the licensee and the co-licensee. Thus, this letter establishes that in 1987 there had been the original licensee as well as the co-licensee. This also establishes that the premises originally started by Harry Manawadu had been shifted to another location. The letter is dated 25.06.1987. Thereafter, the premises seems to have been shifted to another location as per P6(a) and P6(b), both licenses issued to an address at No. 13 Baddegama road, Gonapinuwala. While the licenses issued to Harry Manawadu for the years 76,77 and 78 give a different address [P(a), P(b), P(c), P(d)].

As per P4, Harry Manawadu, the original licensee died in the year 1988 in the month of May. Thus, it is clear that in the absence of any contrary evidence placed before this Court, the premises had been shifted while the original licensee was alive and had to be done with his

knowledge. The Petitioner has submitted another document executed by the Deputy Excise Commissioner where he has instructed the government agent of Galle to delete the name of the deceased Harry Manawadu from the license(P5). The contents of the letter state as follows,

2. උක්ත බලපත්‍රයේ සමබලපත්‍රධාරී හැරී මානවඩු මහතා 1988.05.14 දින මියගිය බව මා වෙත වාර්තා කර ඇති අතර, ඔහුගේ දේපොල වෙනුවෙන් බුද්දල් කල යුතු දේපලක් නොමැති බවත්, අන්තිම කැමති පත්‍රයක් ලියා නොමැති බවත් අමබලන්නාගේ සහකාර දිසාපති මා වෙත වාර්තා කර ඇත.

3. එබැවින් මියගිය හැරී මානවඩු මහතාගේ නම බලපත්‍රයෙන් කපාහැර ඒ බැව මා වෙත වාර්තා කරන්න.

This Court was not presented with any evidence to demonstrate how this information came to the possession of the said Assistant Government Agent, especially following the fact that there is no last will executed and the said Harry Manawadu had died intestate. However subsequent to this letter, the license had been issued bearing only the name of the Petitioner (P7(a)). It is pertinent to observe that this license bears the date 88 December 30, valid for the year 1989. Thus, in our view, the Petitioner has established that he had been in possession of a valid license in his name from the year 1987 and it was the Petitioner's contention that he had operated the said business from 1989 to 1995 as a single license holder. In 1995, he closed his business as his license had not been extended. Subsequent to filing a writ application, the Petitioner had once again commenced his business activities from 2004 till 2012. Even though the application for this license was not tendered to the Court, it was submitted that the said license was issued to the Petitioner as the sole license holder.

It is the contention of the Petitioner that in 2012, the Excise Department had conducted an inquiry pertaining to his ownership of the liquor business to which the Petitioner had not been able to attend. Thereafter the 1<sup>st</sup> Respondent had sought further clarifications by letter dated 29.08.13 (P22) to which the Petitioner had replied by his letter dated 04.09.13 (P23). The Petitioner had subsequently received a letter requesting him to be present at the Excise Department office on 01.10.13(P24). As per the contents of the said letter, it is clear that the purpose of requesting the Petitioner to be present was to obtain a statement pertaining to the accuracy of the documents submitted, and further he had been asked to furnish the documents

pertaining to his ownership. The Petitioner has replied to the said letter by his attorney-at-law (P25, P26).

However, the Petitioner failed to address this Court, as to whether he had attended the said inquiry or not. The Petitioner's grievance is that by the letter dated 07.03.2014 (P31) the Petitioner had been informed that his license had been suspended. The said letter states as follows,

2. උක්ත බලපත්‍රය සමබන්ධයෙන් ජනාධිපති විමර්ශන ඒකකය මගින් පවත්වන ලද පරීක්ෂණයක දී මෙකී බලපත්‍රය වචනිකව, සාවද්‍ය කරුණු ඉදිරිපත් කිරීමෙන් හා අදාළ නිලධාරීන් නොමග යවමින් ලබාගත් බලපත්‍රයක් බවට කරුණු අනාවරණය වී ඇත. මෙම දෙපාර්තමේන්තුව මගින් පවත්වන ලද පරීක්ෂණයේදී ද නීත්‍යානුකූල ලෙස මෙකී බලපත්‍රය පවරා නොමැති බැව් සනාථ වී ඇත.

3. ඉහත කරුණු අනුව හා නීතිපති උපදෙස් මත ඔ.සී. මානවඩු මහතා නමින් බද්දේගම පාර, ගෝනපිනුවල යන ස්ථානයේ ක්‍රියාත්මක ර.බී. 04 පුරාබදු බලපත්‍රය වහාම ක්‍රියාත්මක වන පරිදි අත්හිටුවන ලද බව මින් දන්වා සිටින අතර, ඒ අනුව මෙකී බලපත්‍රය අත්හිටුවීමට කටයුතු කරන මෙන් කාරුණිකව දන්වමි.

This Court will not venture to ascertain whether there had been fraud as claimed by the Respondents or not, as that is a matter that has to be gone into by examining the evidence. For the purpose of this application, the Court will see whether the procedure adopting the suspension of the Petitioner's license was done accordingly. The Petitioner challenged the procedure adopted on many grounds. It was the contention of the Petitioner that the decision to suspend the license is bad in law as it is;

- In breach of the rules of natural justice,
- The said decision is based on a purported investigation carried out by the Presidential Investigation Unit and not by the 1<sup>st</sup> Respondent, thus the 1<sup>st</sup> Respondent had surrendered or abdicated his duties and has acted under dictation.
- The cancelation is *ultravires* of the provisions of section 27 of the ordinance.

As per the submissions of the Petitioner, the main contention of the Petitioner was that before the said decision was taken, the 1<sup>st</sup> Respondent had failed to hold an inquiry and give a hearing to the Petitioner.

Even though the said letter states that in addition to the findings of the Presidential Inquiry Unit, the Excise Department too had conducted an inquiry, the Petitioner vehemently denied that there was an independent inquiry held before his license was suspended by the 1<sup>st</sup> Respondent.

As per the submissions of the Petitioner, his main ground urging for a writ of certiorari is based on the premise that his license has been invalidated by the 1<sup>st</sup> Respondent without holding a proper inquiry. It appears that the whole crux of this case pertaining to the issuance of a writ of certiorari depends on whether the 1<sup>st</sup> Respondent had independently instituted an inquiry against the Petitioner before arriving at the decision to invalidate the license. We do not have to go further to find the answer to this issue, as paragraph 7 of the objection filed by the 1 to 7<sup>th</sup> Respondents gives us the answer. The said paragraph states as follows;

*“Answering paragraphs 9,10,11 and 12 the Respondents admit only that Harry Manawadu passed away in 1998. The Respondents state further that the deletion of the name of Harry Manawadu as to make the Petitioner the exclusive license holder was secured by fraud. The Presidential Investigations Unit having received a complaint to that effect investigated the matter. **Having considered the findings of the Presidential Investigation Unit which confirmed the fraudulent conduct of the Petitioner, the Respondents took steps to invalidate the Petitioner’s license.**”*

(Emphasis added.)

As per the plain reading of this objection, it is clear the Respondents have taken the decision to invalidate the license only after considering the findings of the Presidential Investigation Unit and not after an independent inquiry held by them. Further, no material was placed before this Court by the Respondents, pertaining to the said inquiry independent of the findings of the 7<sup>th</sup> Respondent.

This was substantiated by the learned Counsel appearing for 1<sup>st</sup> to 7<sup>th</sup> Respondents, who conceded that there was no independent inquiry held by the 1<sup>st</sup> Respondent under the provisions of the Excise Ordinance before invalidating the license of the Petitioner.

Thus, it is safe to come to the conclusion, that the decision reflected in P33 has been arrived at by the 1<sup>st</sup> Respondent, not through the procedure contemplated in the Ordinance. We can also safely come to the conclusion that, the said decision has been arrived at not through the findings

of the Excise Department but by giving consideration to the findings of the Presidential Investigation Unit. Hence both the Petitioner's grounds for the urging of a writ of certiorari has to succeed as the 1<sup>st</sup> Respondent in this instance had relied on the findings of the 7<sup>th</sup> Respondent to come to the conclusion which resulted in P33 which is tantamount to an abdication of power vested with the 1<sup>st</sup> Respondent.

However, this Court wishes to state that in view of the assertions made by the Respondents, this Court has not gone into the merits of the said accusation. Thus, even though this Court holds that invalidating of the Petitioner's license cannot be sustained due to the incorrect procedure adopted, it does not preclude the 1<sup>st</sup> Respondent if they so desire to hold a fresh inquiry to ascertain the truth of the matter according to law and to take appropriate decisions and steps according to law.

The next application of the Petitioner was to seek a writ of certiorari to quash document P29. As per our brief, the document P29 is a letter where the Assistant Excise Commissioner has written to the Divisional Secretary of Gonapinuwala whereby he has recommended extending the excise license issued to the Petitioner, that is from 01.01.2014 to 31.03.2014. In any event, document P29 only contains a recommendation and as it is not a final decision, nevertheless all parties were not at variance that the said relief is now futile.

The Petitioner has also sought a writ of certiorari to quash licenses, if any, issued to the 8<sup>th</sup> Respondent. However, there was no material submitted to this Court pertaining to the issuance of a new license to the 8<sup>th</sup> Respondent. Also, none of the Counsels addressed this Court pertaining to the issuance of a license to the 8<sup>th</sup> Respondent. Therefore, this Court is not inclined to grant this relief based on a vague prayer that is uncertain, and in the absence of any decision to grant the license to the 8<sup>th</sup> Respondent, the said relief has to fail.

### **Writ of Mandamus**

The writ of mandamus sort in paragraph (g), is seeking a writ compelling the Respondents to issue the license for a period of 9 months from 01.04.2014 – 31.12.2014. All parties were not at variance that the said relief is now futile.

It is common ground that a liquor license is valid for a period of 1 year thus, it has to be extended annually by the respective parties on submitting a fresh application with the required documents as per the Excise Ordinance and the Regulations. Once the said application is received, the 1<sup>st</sup> Respondent has to be satisfied with the information submitted, and thereafter if all the criteria necessary for the granting of a license are fulfilled, a license will be issued pertaining to the duly filled application form.

In our view, the Petitioner is attempting to overcome the said provisions by seeking a court order to obtain the liquor license by way of a writ of mandamus. There is a clear procedure laid down in the Excise Ordinance and the Excise Regulations, which the Petitioner should follow and after that, if there is an unjust refusal, only the Petitioner should consider applying for a writ of mandamus. The Petitioner has not satisfied this Court with any material to demonstrate that he has followed the procedure laid down under the Excise Ordinance and the Regulations and applied for a new license. This Court is also mindful that as per Regulation 13 (b), the Commissioner General has the right to be satisfied with ownership, before the issuance of a license and the same Regulations empower the Commissioner General to hold an inquiry in the event of receiving a complaint for violation of the said Regulations. A writ of mandamus is a discretionary remedy that the court grants. In the absence of any refusal or any material to demonstrate that the Petitioner has made an application to obtain a new license fulfilling the criteria, and in compliance with the provisions of the Excise Ordinance as well as the Regulations, this Court is not inclined to use its discretion in favor of the Petitioner.

**In P.S. Bus CO Ltd. VS Members and Secretary of Ceylon Transport Board 61 NLR 491 at Page 495** it was held, *“The prerogative writs are not issued as a matter of course and it is 'in the discretion of Court to refuse to grant it if the facts and circumstances are such as to warrant a refusal. A writ, for instance, will not issue where it would be vexatious or futile.”*

In the case of **Jayaweera v Assistant Commissioner of Agrarian Services Ratnapura 1996 2 SLR 70**, F. N.D. Jayasuriya J observed as follows, *“I hold that the Petitioner who is seeking relief in an application for the issue of a writ of certiorari is not entitled to relief was matter of*

*course, as a matter of right or as a matter of routine. Even if he is entitled to relief, still the court has a discretion to deny him relief having regard to this conduct delay, laches, wavier, submission to jurisdiction – are all valid impediments which stand against the grant of relief.”*

As observed earlier in this Judgment, this Court is mindful that the license is valid only for a period of one year, provided the Petitioner has satisfied the requirements stipulated under the Excise Ordinance and the Regulations are fulfilled and there are no objections or any bar for the Petitioner to obtain the said license under the provisions of the Excise Ordinance and the regulations. The conditions that prevailed at the time of filing this application may not be present as of now.

The learned Counsel appearing for 1<sup>st</sup> to 7<sup>th</sup> Respondents submitted during the argument, that they were willing to consider any fresh applications if any, tendered by the Petitioner as well as the 8<sup>th</sup> Respondent pertaining to the issuance of new license according to the law.

Thus, considering the aforesaid submissions, this Court is not inclined to grant writs of mandamus as prayed for by the Petitioner. However, the Petitioner as well as the 8<sup>th</sup> Respondent are free to make an application to obtain a license if they so desire according to law.

Accordingly, for the reasons stated above, we issue a writ of certiorari in terms of prayer (c, d) of the petition.

We are not inclined to grant the other reliefs prayed for in the prayer to the petition. Subject to the above, the Petitioner’s application is partly allowed. The parties to bear their own cost.

**Judge of the Court of Appeal**

**C.P Kirtisinghe, J**

I agree.

**Judge of the Court of Appeal**