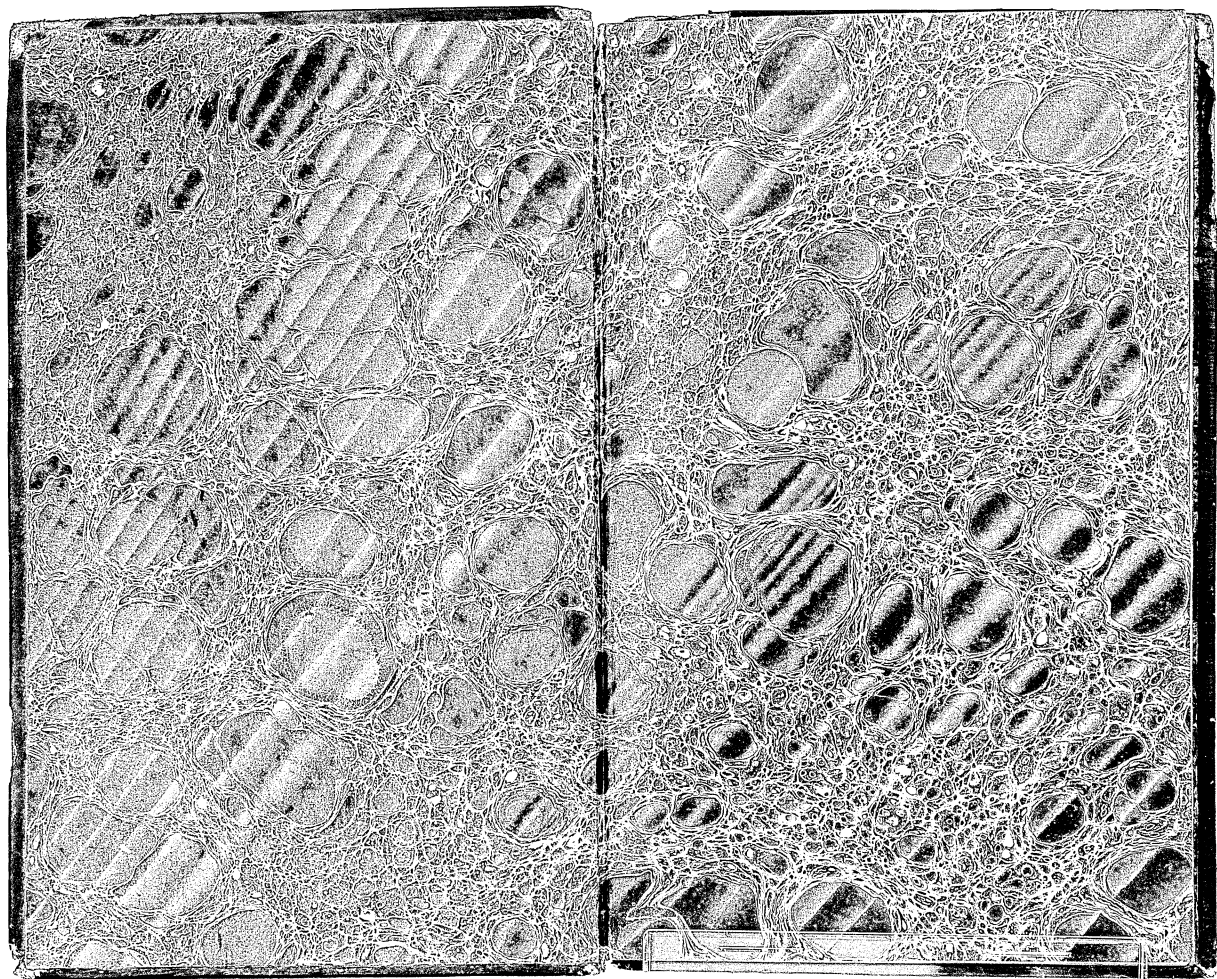
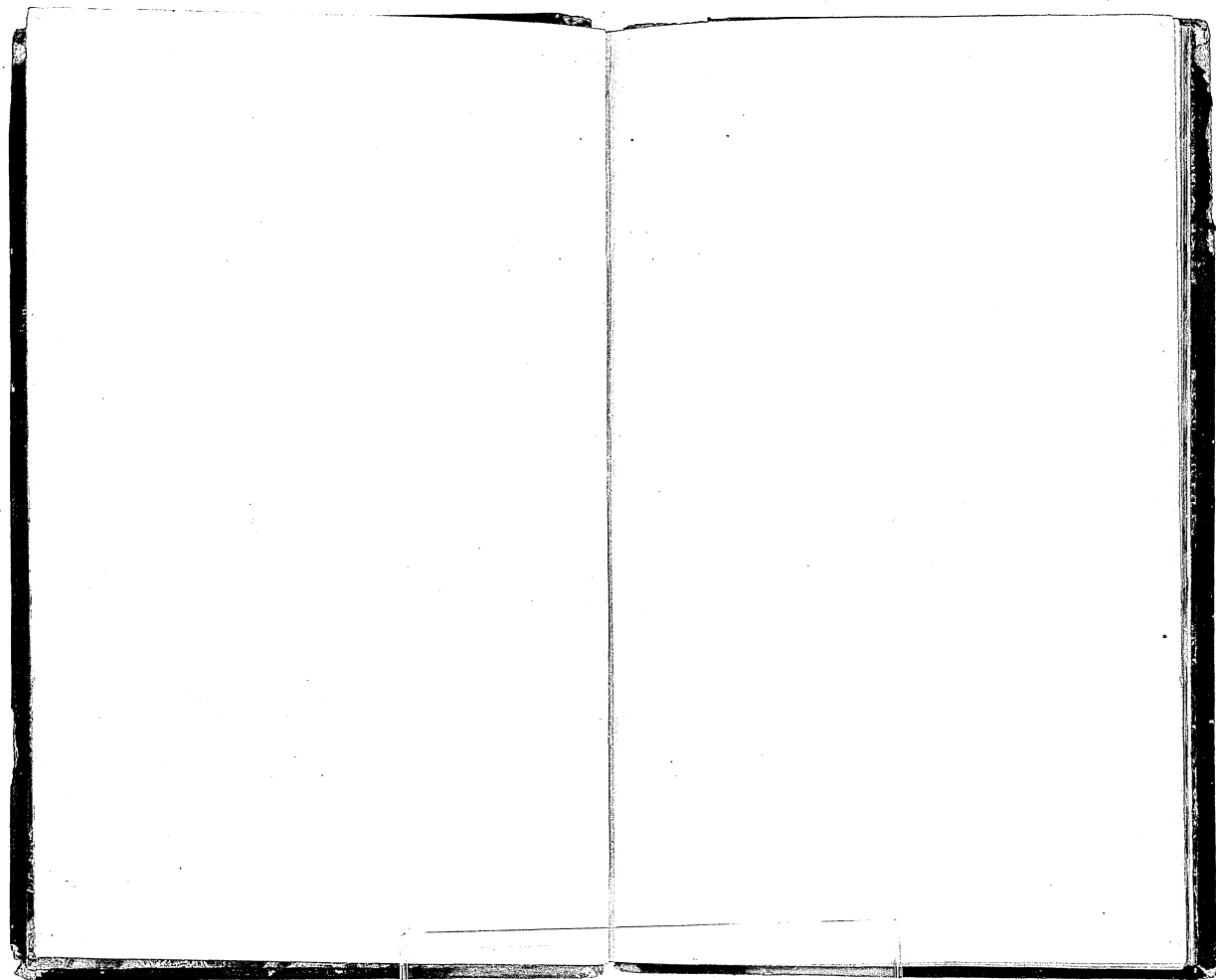
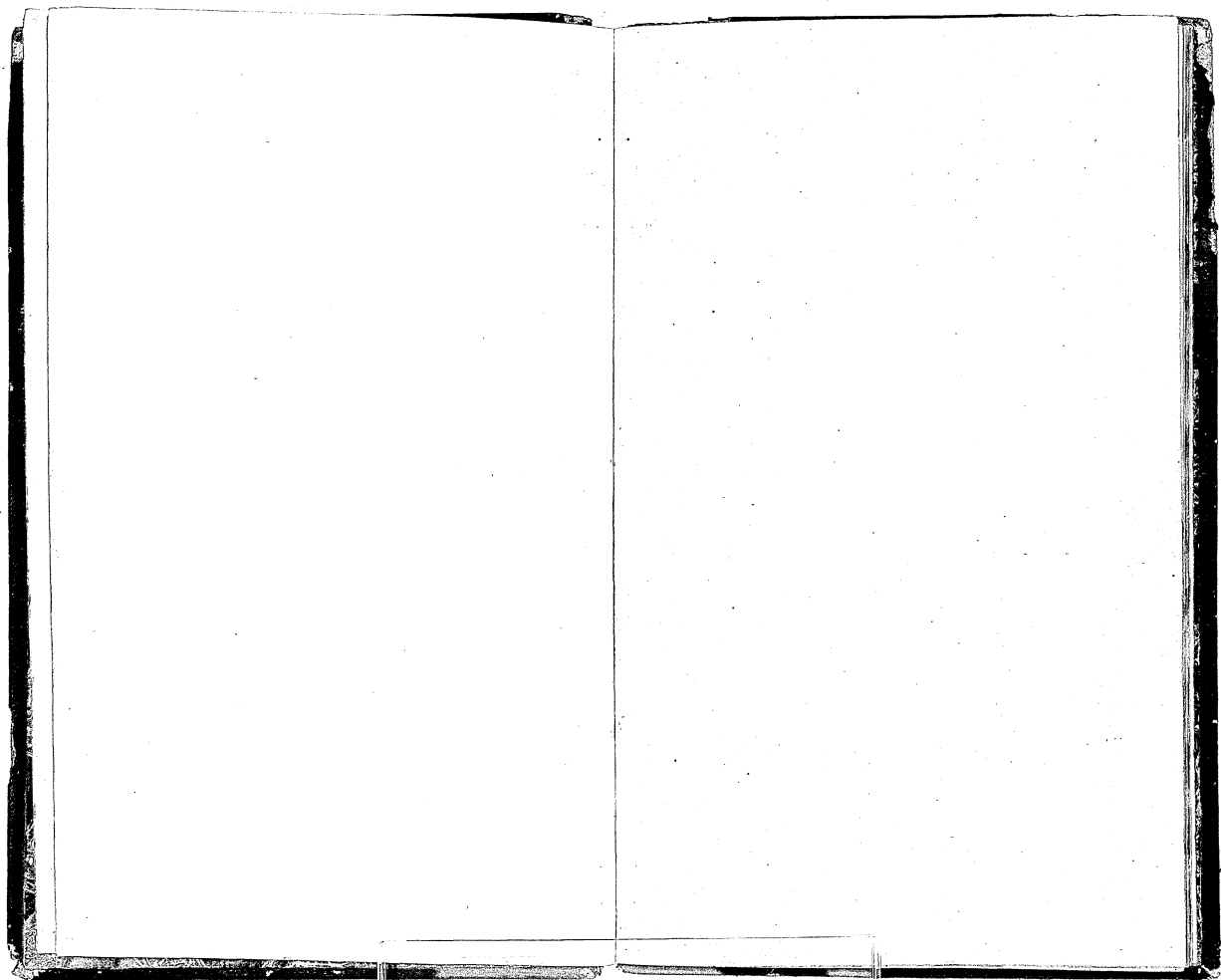


HALF-YEARLY REPORT
BENGAL CHAMBER OF COMMERCE
IN MAY 1856.







Proceedings of a General Meeting of the Bengal Chamber of Commerce, held on Tuesday, the 27th May, 1856.

DAVID COWIE, Esq., *President, in the Chair.*

THE Report of the Committee's Proceedings for the half-year ended 30th April having been read by the Chairman, it was unanimously resolved (on the proposition of Mr. James Rose, seconded by Mr. N. Maniachi) that the Report of the Committee be received.

Messrs. Robert and Charriol, and Mr. Decimus Jenkins (of Mirzapore) who had been admitted as Members of the Chamber, subject to confirmation by the present Meeting, were unanimously elected.

Messrs. James Macdonald and N. Maniachi having been requested to examine the votes for Office-bearers for the ensuing year, those Gentlemen returned the names of Mr. D. Cowie and Mr. J. N. Bullen as President and Vice-President, and Messrs. W. Blundell, W. Maitland, E. D. Kilburn, C. H. Bailey, and George Brown, as Members of the Committee.

Proposed by Mr. James Rose, seconded by Mr. James Church, Junior, and resolved unanimously, that the cordial thanks of this Meeting are due and be given to the late Committee for their attention to the interests of the Chamber.

The Meeting separated after a vote of thanks to the Chair.

H. W. I. WOOD, *Secretary.*

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BENGAL CHAMBER OF COMMERCE.

HALF-YEARLY REPORT OF THE COMMITTEE.

YOUR Committee have to submit the following Report of their proceedings for the Half-year, ended on the 30th ultimo.

In November last, they addressed the Government of India, on the subject of publicity being given to the accounts of the Bank of Bengal, and to the financial position of the Indian treasuries, including a periodical estimate of revenue and expenditure.

Appendix A.
Publication of
Accounts of
Bank of Ben-
gal, of Treas-
ury Balances,
and Govern-
ment Budget.

The Bank Directors, on the suggestion of Government, commenced the weekly publication of their balance sheet in January ; and it will be seen by correspondence in the Appendix, that the Governor General in Council promised further consideration to the request for publicity of Treasury balances, but absolutely declined to accede to that, for the issue of a periodical estimate of income and outlay on the public service.

It has been asserted that it would be impracticable to furnish such an estimate half-yearly, or even annually, since both income and expenditure are subject to so many fluctuations and contingencies ; but the Committee have been unable to see why, under a proper system of accounts, it could not be given, with at least such an approximation to the truth, as would be infinitely preferable to the

complete obscurity on the financial prospects of the country, in which the public have heretofore been kept.

This important matter has been urged at home in three different channels, by the Chambers of Commerce of the three Presidencies; Bombay, through the Board of Control; Madras, by the advocacy of Mr. Bright, M. P.; and Bengal, through the East India and China Association, and there are good grounds for believing that these representations will ere long be successful.

Appendix B.
Mint.

The refusal of Government to introduce at the Mint, a system whereby the importer of silver should receive a certificate, entitling him to realize at once 2-3rds of the value of his deposit, has been coupled with a promise, that the strength of the Assay Department shall be increased, so as to obviate a recurrence of the vexatious delays of which Merchants and Banks had complained.

It is possible that the issue of such certificates, however acceptable to importers, on any unusually large arrival of bullion occurring from abroad, might place the General Treasury at a disadvantage, and the Committee have for the present not re-urged the measure, in the hope that the promised addition to the establishment will remove the evil complained of.

Appendix C.
Peninsular and
Oriental Com-
pany's Mail
Steamers.

The Admiralty have accorded to the Governor General the power of detaining the Peninsular and Oriental Steam Navigation Company's Mail Steamers, for twenty-four hours. The remonstrances of the Chamber, at the deplorably slow rate at which these

Mails have long been carried, have an early prospect of being successful, under the ability which that Company will shortly acquire, by the cessation of the war, to re-place their inefficient vessels on the Indian line by some of their powerful transports from the Mediterranean and the Black Sea.

The Chamber has co-operated with the Indigo Planters' Association in petitioning the Legislative Council for an Act limiting liability.

Appendix D.
Limited Liabi-
lity Act.

Your Committee record with satisfaction the passing of an Act which gives to *bona fide* holders of Bills of Lading, all rights which belonged to the original shipper, but they were not successful in inducing the Legislative Council to add to this Act a clause giving shippers of goods a more summary remedy than is afforded by a suit in equity, to compel Commanders of ships to sign Bills of Lading, where their Officers have granted the ordinary receipts.

Appendix E.
Bills of Lading.

The Government of Bengal some months ago sought the opinion of the Committee, on the long mooted question of the construction of Wet Docks at this port. In their reply, which will be found in Appendix F, the Committee have stated their conviction that the establishment of Wet Docks on the Hooghly, supposing the capital for them to be readily forthcoming, would appear subordinate to the future course of the Mutlah question, and the junction of the two rivers by rail or ship canal.

Appendix F.
Wet Docks.

In February last, the Committee had a long and interesting interview with Mr. Stephenson, Managing Director of the East Indian Railway Company,

Appendix G.
The Mutlah.

followed up by a correspondence which will be found in the Appendix, the purport of which may be briefly stated as follows: that time and private enterprise are slowly but steadily working out the question of the extent to which the river Mutlah is available as an auxiliary port to Calcutta, and that when this can be estimated, with some certainty, the East Indian Railway Company will be quite prepared to undertake the construction of a line of rail, which shall connect the two rivers, at the most advantageous point which can be selected, with special reference to the ultimate bridging of the Hooghly.

It is possible that the great revulsion which has taken place in the value of Rice in the markets of Europe, may considerably diminish the number of vessels directed to the Mutlah in the present year, and thus temporarily defer the complete solution of its eligibility as a loading port.

Appendix II.
Mutlah Report.

In the meantime Government have buoyed off the river, and the Collector of Customs is prepared to place such an establishment there, as the number of ships visiting it may seem to demand. On this subject your Committee call attention to an interesting report from Mr. E. D. Kilburn, as one of a deputation from the Chamber who visited the Mutlah in March last.

Appendix I.
Tutill.

In their last Half-yearly Report your Committee briefly mentioned that they were endeavouring to obtain from Government an assimilation of the duties on British and Foreign goods, and the removal, from the list of articles paying duty, of a number of items

on which the aggregate collections were comparatively small. The Board of Revenue called for a report from the Collector of Customs, who gave his cordial assent to the proposed measures, but coupled it with a recommendation that the deficit which the Revenue would probably suffer should be made good by the imposition of an additional duty on other articles.

The grounds on which your Committee have felt it their duty to protest most strongly against this infliction on Commerce, so much at variance with sound free-trade principles, will be found in Appendix I.

The Committee have exerted themselves to induce the Government of India, to take measures for a reduction of the transit duties levied by independent States in the North-West, and especially in the instance of the Revah Rajah, who has laid most oppressive duties on Merchandise passing through his territory.

Appendix J.
Transit Duties.

The erection of sheds on the Custom House Wharf has progressed but slowly. The Import one will be available by the ensuing rains, and the construction of a larger Export one has been authorized by the Bengal Government, on an estimate amounting to Rupees 41,970-10-11, which, as it is in excess of the previous estimate, it is understood still requires the sanction of the Supreme Government.

Custom House
Sheds.

The suggested increase to the River Moorings, which your Committee have so long, and so urgently brought to the notice of Government, stands at pre-

Appendix K.
Moorings.

sent in this position,—that a new plan of Captain Divie Robertson's for raising the number of fixed Moorings sufficiently to accommodate 156 vessels, or, in case of urgent necessity, 176, has been sanctioned by Government, and the additional stores required for this purpose have been indented for from England. The proposed scheme for swinging Moorings in the stream has for the present not been sanctioned, the Master Attendant, (at present Officiating as Superintendent of Marine,) considering that there are serious practical objections to such a plan.

Appendix L.
Strand Bank.

On the 4th December last, your Committee urged upon the Chief Magistrate the expediency of having the Strand Bank between the Custom House and the Mint metalled, to facilitate the excessive traffic in the landing and shipment of goods which daily occurs on nearly the whole of that line.

The Chief Magistrate has for the present taken steps to have metalled the range of ground between the Bonded Ware-house and Jackson's Ghaut, at a cost of Company's Rupees 4,799-8-9, and your Committee are in hopes of obtaining the application of the same process to the full extent originally asked.

Appendix M.
Piers, Wharfs,
&c.

In March last, your Committee received from the Government of Bengal, copies of certain correspondence regarding the improvement of the bank of the river, from Chandpaul Ghaut to the Northern end of the town, the leading feature of which was an estimate from Colonel Goodwyn, the Chief Engineer, for a plan of piers, wharfs, sheds, &c., extending about 1,200 yards up the river, at an estimated outlay of

seventeen lakhs of Rupees. This was accompanied by a suggestion from Mr. Hodgson Pratt, for the erection of floating stages, alongside of which vessels could lie, in the mode which has been found to work so satisfactorily in the river Mersey.

The reply of the Committee upon these points will be found in Appendix M.

In the same month, your Committee were called upon by the Government of Bengal for their opinion upon a proposition submitted by Captain J. A. Currie, Registrar of Merchant seamen, for abolishing all licensed Shipping Offices, and nominating the existing Registry office the sole authorized channel through which crews, whether European or Native, should be shipped.

Appendix N.
Marine Registry
Office.

As the general body of the Chamber comprises many Members largely interested in shipping, the Committee circulated this proposal among them, and the result was the expression of a unanimous and unmistakable opinion, that not only was the creation of this monopoly in shipping crews utterly uncalled for, and likely to prove mischievous in its operation, but that the existing Registry Office for Seamen was a total failure, a hindrance and loss to Commerce, and that its abolition ought to be urgently called for.

Under these circumstances your Committee addressed the Bengal Government on the 1st April, in terms for which see Appendix N.

The following subjects have also occupied the attention of the Committee, but it does not appear necessary to append copies of correspondence connected with them :

Light House
on the Basses.

1st. Furnishing the Government of Bengal, at their request, with data to prove the vast advantage to Commerce which would ensue from the erection of a light-house on the great Basses near Ceylon, and the large number of vessels which might fairly be made contributories to its cost.

China Mes-
sages by Tele-
graph.

2ndly. Obtaining from the Government of India permission to receive the Chamber's China messages by Telegraph, from Kodgeroe *free of cost*, on the same terms as the London messages from Bombay.

Shipment of
Specie to Ar-
racan, &c.

3rdly. On a representation to the Superintendent of Marine of the inconvenience experienced by shippers of silver to Arracan and Burmah, in the very limited time during which the Government Steamers were allowed to receive it, obtaining a modification of the rule to the extent that specie, in boxes of 3,000 Rupees and upwards, shall be received on board for two days previous to the Steamer's departure.

Delivery of
letters at the
Sandheads.

And lastly, endeavouring to arrange with the Postal and Marine Authorities, that letters for Commanders of inward-bound vessels, shall be received on board the Pilot Brigs at the Sandheads, to be delivered where practicable.

The advantage of such an arrangement will be evident, with special reference to its enabling Agents or Owners, to order ships to the Mutlah without incurring any port charges for entering the Hooghly.

Your Committee have much satisfaction in announcing the accession of eleven new members during the past half-year, and have to note the withdrawal of four in the same period.

A statement of the finances of the Chamber is appended; in connexion with which the Committee may here record, that from the 1st of January last they have raised the salary of their Secretary, Mr. H. W. I. Wood, from 400 Rupees per mensem to 500.

DAVID COWIE,
President.

CALCUTTA,
1st May 1856. }

APPENDIX A.

Publication of Accounts of the Bank of Bengal, Treasury
Balances, and Government Budget.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 17th November, 1855.

C. H. LUSHINGTON, ESQUIRE,
*Secy. to the Govt. of India,
Financial Department,
FORT WILLIAM.*

SIR,—I am directed by the Committee of the Chamber of Commerce to solicit the attention of the Hon'ble the President in Council to the following remarks, upon a subject of considerable importance to all interested in mercantile or financial operations in India.

Dissatisfaction has of late been expressed at the fact that the Bank of Bengal, the sole Bank of issue in this Presidency, publishes no statements of its circulation and bullion save at intervals of six months, and the Chamber of Commerce has been requested to exert itself to effect the introduction of weekly returns, similar to those published by the Bank of England.

The Committee, however, feels that so long as the Bank of Bengal has no means whatever of knowing from time to time the financial position of the Government, it would in some measure be unfair to that Institution to compel it to publish such frequent statements of its own affairs. The introduction of some publicity into the financial accounts of the Government, consequently appears the first step towards providing against the recurrence of those losses and disappointments which the community have sustained under the existing system, and I am instructed to urge most respectfully upon the notice of the Hon'ble the President in Council the claims of that community to have some knowledge, both anticipatory and retrospective, of the financial position of the country.

The publication of a half-yearly budget showing expected revenue and proposed outlay, and of monthly statements of actual efficient cash balances in the Treasuries throughout India, would not, it is submitted, be difficult to arrange, particularly as the Electric Telegraph has now so shortened the means of communication.

It would be difficult to estimate the value of such periodical information to all interested in Indian Commerce, and, as far as the Committee has the means of judging, it is alike difficult to define any injury which could accrue to the Government from the adoption of a system followed both in England and France.

If then it is practicable to have such estimates and accounts prepared and published, irrespective of those which by the Charter are annually laid before the Imperial Parliament, the Committee trusts that measures will be taken to grant this boon to the general community with the least possible delay.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. I. WOOD,
Secretary.

No. 139.

TO THE SECRETARY TO THE BENGAL CHAMBER OF COMMERCE.

SIR,—I am directed by the Most Noble the Governor General of India *Financial Department.* in Council to acknowledge the receipt of your letter, dated the 17th November, in which, after observing that the Chamber of Commerce has been requested to exert itself to effect the introduction of weekly returns of the affairs of the Bank of Bengal similar to those published by the Bank of England, you state that the Committee of the Chamber feels that so long as the Bank of Bengal has no means of knowing the financial position of the Government, it would in some measure be unfair to that Institution to compel it to publish such frequent statements of its own affairs, and that it therefore desires to urge upon the Government the claims of the community to have some means afforded them, irrespective of the accounts annually laid before Parliament, of obtaining a knowledge, both anticipatory and retrospective, of the financial position of the Government, by the publication of a half-yearly Budget (such as is published by the Governments of England and France,) showing the expected revenue and proposed outlay of the Government, with monthly statements of the cash balances throughout India.

2nd. In reply, I am desired to inform you that His Lordship in Council does not see any analogy between the Budgets of the English and French Governments and the Estimates of the Government of India, and that he is not prepared to accede to the application of the Committee for the publication of a half-yearly estimate of the expected revenue and proposed outlay of the Government. While His Lordship in Council is not prepared to pledge himself to the publication of periodical statements of cash balances, he is willing to reserve that point for separate consideration.

3rd. His Lordship in Council considers, however, that there is no necessary connexion between the principle which would require that publicity should be given to the affairs of the Bank of Bengal, and the principle of publicity in the financial affairs of the Government; and as he believes, that the publication of the affairs of the Bank would be productive of advantage not only to the Mercantile Community but to the Bank itself, he will take an early opportunity of recommending to the Directors of the Bank the propriety of publishing weekly returns similar to those published by the Bank of England.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) C. HUGH LUSHINGTON,
Secy. to the Govt. of India.

COUNCIL CHAMBER, }
The 12th January, 1856. }

BENGAL CHAMBER OF COMMERCE,
Calcutta, 16th January, 1856.

C. HUGH LUSHINGTON, ESQUIRE,

Secy. to the Govt. of India,

Financial Department,

FORT WILLIAM.

SIR,—I have the honor to acknowledge the receipt of your letter, No. 139, of the 12th instant, in reply to the application of the Bengal Chamber of Commerce for publicity in the financial affairs of the Government, and am

directed by the Committee respectfully to solicit the consideration of the Most Noble the Governor General of India in Council to the following remarks on this subject of so much importance to mercantile interests.

The Committee admit that there are many points of dissemblance between the financial systems of England or France, where periodical estimates of expected income and intended expenditure are made public, and that of India where such estimates are treated as solely for the information of the Government; but they submit that there exists this broad analogy between them, that in each country the intent of such estimates can only be to ascertain whether there is a probable surplus of income over expenditure, or the reverse; and that when the latter is the case on any considerable scale, in each country does the deficit affect the community,—in England by an increase of taxation, and in India by an addition to the public debt.

In soliciting on behalf of that community in India that a certain degree of publicity should in future be given to estimates of proposed expenditure and expected income, the Chamber of Commerce had in mind the losses sustained so recently by various grades of society from the opening of the Public Works Loan, at a time when they had no possible ground for supposing that the income of the country was not well over its expenditure. The Committee respectfully submit that if in that instance the public had had for some time previous the means of judging the existing relation between expenditure and revenue in the hands of Government, the losses would have been far less severe, without any detriment to the interests of the country or the public service. If this latter assumption be correct, the Committee again urge upon the favourable consideration of the Most Noble the Governor General in Council the advantage which the public would derive from a system of periodical publication of estimates, as analogous in their nature to a parliamentary budget as the different circumstances of the two countries may admit of.

The Committee beg to acknowledge with satisfaction the intimation conveyed in your letter that His Lordship in Council reserves for separate consideration the propriety of giving to the public periodical statements of cash balances in the Treasuries of India, but they may be permitted to remark that without the additional boon of some estimate of intended outlay, the community might draw very erroneous conclusions from the position of those Treasuries.

With reference to the third paragraph of your letter communicating the opinion of His Lordship in Council that there is no necessary connexion between the principal of publicity in the affairs of Government Finance and in those of the Bank of Bengal, the Committee, without trespassing upon the province of the Directors of that Institution, would beg to explain that in referring to any such connexion they had in view the liability of the

Bank to serious mistakes in dealing with the value of money, so long as its Directors as a body are in total ignorance of the financial position of Government, and the effect of which errors would certainly not be lessened by a weekly publication of their own accounts.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. I. WOOD,

Secretary.

APPENDIX B.

HONORABLE COMPANY'S MINT.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 6th November, 1855.

C. H. LUSHINGTON, ESQUIRE,
Secretary to the Government of India,
Financial Department,
FORT WILLIAM.

SIR,—I have the honor, by direction of the Committee of the Chamber of Commerce, to submit for the consideration of the Honorable the President in Council a measure which, it is understood, would occasion little inconvenience at the Mint, but unquestionably be of much importance to the commercial community generally and especially to importers of bullion, to whom it is a matter of great moment that returns from the Mint should be received with the utmost practicable facility.

The Committee suggests that on the immediate test of the quality of bullion sent in for coinage, certificates may at once be issued for two-thirds of the estimated value, the balance being adjusted in the ordinary manner.

Although the importations of bullion have been of late unusually large, that form of remitting funds to this country may be considered as an exception to the ordinary mode; and it is with the view to obviate extraordinary pressure on the Mint, and at the same time to afford a great convenience to Merchants, during the excessive influx of bullion, that the plan now proposed is submitted for favorable consideration.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. I. WOOD,
Secretary.

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No. 1157.

To. H. W. I. WOOD, ESQUIRE,
Secretary to the Chamber of Commerce.

SIR,—Having laid before the Right Honorable the Governor General in Council your letter of the 6th November last, *Financial Department.* requesting, with reference to the large importations of Bullion to Calcutta, that, on the immediate test of the quality of Bullion sent in for coinage at the Mint, certificates may at once be issued for two-thirds of the estimated value, I am desired to inform you in reply that His Lordship in Council is not prepared to allow of any deviation from the existing practice. Orders, however, will be issued for an immediate increase to the strength of the Assay Department of the Mint, and His Lordship in Council trusts that by this means a recurrence of the inconvenience experienced by the Merchants during the late pressure will be avoided.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) C. HUGH LUSHINGTON,
Secretary to the Government of India.

COUNCIL CHAMBER,
The 22nd March, 1856. }

APPENDIX C.

Peninsular and Oriental Company's Mail Steamers.

No. 430.

FROM CECIL BEADON, ESQUIRE,
Secy. to the Govt. of India,

TO H. W. I. WOOD, ESQUIRE,
Secy. to the Bengal Chamber of Commerce.

Dated the 11th March, 1856.

SIR,—With reference to your letter dated the 19th June last, I am directed to state for the information of the Bengal Chamber of Commerce that this Government has recently been informed by the Hon'ble the Court of Directors that the Lords Commissioners of the Admiralty, although they did not allude specially in their former letter of the 20th March last to the two points mentioned in the Memorial of the Bengal Chamber of Commerce, *viz.*, the increasing slowness of the Steamers, and the absence of all controlling authority on the part of the Government of India to enforce the provisions of the Contract of the Peninsular and Oriental Company, sent a copy of the Chamber's Memorial to that Company with a view to remedy the evils complained of as far as possible. The Hon'ble Court have also intimated that the Board of Admiralty have now acceded to the Governor General of India the power of detaining the out-going Contract Mail Steamers for the period of twenty-four hours, whenever the public service requires such detention.

I have the honor to be, &c.,

(Signed) CECIL BEADON,
Secy. to the Govt. of India.

COUNCIL CHAMBER,
The 11th March, 1856.

APPENDIX D.

LIMITED LIABILITY ACT.

TO THE HONORABLE THE LEGISLATIVE COUNCIL.

The Humble Petition of the undersigned Merchants, Planters and Traders of Calcutta in the Lower Provinces of Bengal,

SHEWETH,—That by a Statute passed in the last Session of Parliament (18 and 19 Victoria, C. 133), entitled "An Act for limiting the liability of Members of certain Joint Stock Companies," provisions were made for releasing capitalists from the unlimited liability of co-partners in Joint Stock Companies of which they are not the managers, on certain conditions in the said Statute specified, which Statute was introduced as a ministerial measure on the report of a Committee of the House of Commons, and after an elaborate inquiry into the expediency of making such a law.

That in lieu of the unlimited liability of co-partners the said Statute substitutes liability to the extent only of the unpaid portion of each shareholder's subscribed share of the capital of the Company.

That the principle of the said Statute has long been established in the Commercial Code of several other countries, and in the opinion of your Petitioners its establishment in India would attract capital and enterprise to many investments of great utility, and would be eminently conducive to the development of the great natural resources of this country.

That your Petitioners, irrespective of their own opinion in favor of the principle of unlimited liability, regard the Act of Parliament above referred to as itself the highest sanction to the principle and to the enactment for India of such a Law. And in this view the three Societies chiefly representing the interests of British Capitalists and Settlers in the Lower Provinces, *viz.* the Indigo Planters' Association, the Bengal Chamber of Commerce, and the Calcutta

Trade Association are agreed, and they have severally resolved to Petition your Honorable Council for an Act to establish limited liability, and the Committees of the said Societies are the promoters of this Petition, which earnestly prays the immediate enactment of such a law. And your Petitioners shall ever pray, &c.

APPENDIX E.

BILLS OF LADING.

ACT No. IX OF 1856.

An Act to amend the Law relating to Bills of Lading.

WHEREAS by the custom of Merchants a Bill of Lading of goods being transferable by endorsement, the property in the goods may thereby pass to the endorsee, but nevertheless all rights in respect of the contract contained in the Bill of Lading continue in the original shipper or owner, and it is expedient that such rights should pass with the property; and whereas it frequently happens that the goods in respect of which Bills of Lading purport to be signed have not been laden on board, and it is proper that such Bills of Lading in the hands of a *bonâ fide* holder for value should not be questioned by the Master or other person signing the same, on the ground of the goods not having been laden as aforesaid: It is enacted as follows:—

I. Every consignee of goods named in a Bill of Lading, and every endorsee of a Bill of Lading to whom the property in the goods therein mentioned shall pass, upon or by reason of such consignment or endorsement, shall have transferred to and vested in him all rights of suit, and be subject to the same liabilities in respect of such goods as if the contract contained in the Bill of Lading had been made with himself.

II. Nothing herein contained shall prejudice or affect any right of stoppage *in transitu*, or any right to claim freight against the original shipper or owner, or any liability of the consignee or endorsee by reason or in consequence of his being such consignee or endorsee, or of his receipt of the goods by reason or in consequence of such consignment or endorsement.

Rights under Bills of Lading to vest in consignee or endorsee.

Not to affect right of stoppage *in transitu* or claims for freight.

III. Every Bill of Lading in the hands of a consignee or endorsee for valuable consideration, representing goods to have been shipped on board a vessel, shall be conclusive evidence

Bill of Lading in hands of consignee, &c. conclusive evidence of the shipment as against Master, &c.

of such shipment as against the Master or other person signing the same, notwithstanding that such goods, or some part thereof, may not have been so shipped, unless such holder of the Bill of Lading shall have had actual notice at the time of receiving the same that the goods had not in fact been laden on board. Provided that the Master or other person so signing may exonerate himself in respect of such misrepresentation, by showing that it was caused without any default on his part, and wholly by the fraud of the shipper, or of the holder, or some person under whom the holder claims.

Proviso.

Provided that the Master or other person so signing may exonerate himself in respect of such misrepresentation, by showing that it was caused without any default on his part, and wholly by the fraud of the shipper, or of the holder, or some person under whom the holder claims.

W. MORGAN,
Clerk of the Council.

APPENDIX F.

WET DOCKS.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 13th November, 1855.

W. GREY, ESQUIRE,
Secy. to the Government of Bengal.

SIR,—With reference to the request contained in your No. 396 of the 3rd ultimo, that the Chamber of Commerce would furnish the Lieutenant Governor with its views upon the eligibility of the construction of Wet Docks to receive the shipping which now crowds the river Hooghly, I have the honor to state that the Committee of the Chamber has recently given its attentive consideration to this important question, and to the two separate plans which were placed before the public in the Report of the Wet Dock Committee of 1846, and in a pamphlet recently published by Messrs. Henderson and Greaves of London.

The Committee of the Chamber is of opinion that, in the setting forth of each of these schemes, the plunder and deterioration to which goods may be exposed under the existing mode of loading and unloading from Vessels in the river, have been a good deal over-estimated, and that the number of ships likely to avail spontaneously of the accommodation of Docks has been similarly exaggerated, since for nearly five months of the year the river offers a very fair tidal harbour, in which Vessels can lie with great security, and during which period, it is believed, many Captains and owners would decline to avail of the accommodation offered by Docks.

If this view be correct, it follows that the construction of Wet Docks as a speculation may not offer that prospect of profitable return which will induce the ready investment of Indian capital in such an undertaking.

But, assuming the capital to be forthcoming, either from England or India, or both, there can be no doubt that the construction of Wet Docks

would add materially to the prosperity of this Country, by taking the tax off its imports and exports, which they now bear in the shape of unnecessary delay and damage to the ships which carry them. The ultimate benefit would in this way be to the consumer in either country, and not so much to that of the shipowner or Merchant, whose apparently increased profits by such saving of time, would in these days of competition soon adjust themselves as before to mere supply and demand.

It however appears to the Committee that two important questions must be decided before any thing definite upon the subject of Wet Docks can fairly be arrived at. These are—

1st.—Whether the East Indian Railway is to remain confined to the Western Bank of the river, or to be extended, by means of a bridge at Pultah Ghaut, into the Town of Calcutta. And

2nd.—Whether the Mutlah is one day to supersede the Hooghly as the river highway to this port, and whether it is to be connected with it by a ship canal, or a line of rail.

In my letter to your address of the 6th February, 1855, the Chamber advocated the construction of a Railway Bridge at or about Pultah Ghaut, with a branch line into the City, with special reference to the future extension of Railway communication with some of the rich Eastern portions of Bengal; and in my letter of the 26th April last, the Chamber recorded its opinion that there is no imperative call for supersession of the Hooghly by the Mutlah, at least until it shall have been ascertained whether the channels of the former are in no way susceptible of improvement, an inquiry which the letter in question strongly urged upon the Government of Bengal, and to which I am desired again to solicit attention.

Assuming for the sake of argument that the Mutlah were really selected as the future entrance to the Port, and that the communication between the shipping and the town were by rail, all question of the construction of Wet Docks on either bank of the Hooghly falls to the ground. Should the communication be by ship canal capable of bearing Vessels of large burden from one river to the other, and should the branch line of rail from Pultah Ghaut be conceded, the plans of the Committee of 1846, which placed the site of Wet Docks at Kidderpore, would appear far preferable to those of Messrs. Henderson and Greaves for their construction at Howrah, but the estimates of cost would doubtless require very large additions in consequence of the greatly enhanced number and size of the ships which now resort to the port, and the increased value of land in the locality referred to.

Until these two questions then are definitively set at rest, it appears to the Committee of the Chamber of Commerce that no practical decision upon the eligibility or site of Wet Docks can be arrived at; and pending their final consideration I am instructed again to call the earnest attention of the Government of Bengal to the expediency of a liberal expenditure upon the

existing harbour of Calcutta, in the shape of extension of mooring, improvement in and addition to the Harbour Master's department, increase to the Pilot service, and the giving greater facilities to the landing and shipping of Goods on the banks of the river, all of which are improvements beyond the power of private enterprise to effect, but which the Mercantile community, in the largely increasing prosperity of the country which that private enterprise is bringing about, has a right to ask at the hands of the Government.

I have the honor to be, &c.,

(Signed) H. W. I. WOOD,
Secretary.

APPENDIX G.

THE MUTLAH

No. 3440.

FROM THE MANAGING DIRECTOR AND AGENT OF THE
EAST INDIAN RAILWAY COMPANY.

To H. W. I. WOOD, Esquire,
Secy. Chamber of Commerce.

Calcutta, 12th February, 1856.

SIR,—I have the honor to forward for the use and information of the Chamber two Maps showing the relative positions and bearing of the three important questions of the Mutlah, the Docks, and the Hooghly Bridge.

The interest already taken in these subjects by the Chamber, and the weight justly attaching to their views, as representing the Mercantile Community of Calcutta, will render any apology unnecessary.

The Chamber, as I understand, regard the three questions as closely interwoven and mutually dependent upon each other, and consider that further experience is required to establish the value of the Mutlah as an auxiliary to, but under no circumstances as superseding, the Hooghly; that about November or December next the Chamber will be prepared to give an opinion, based on the results (with especial reference to the navigation during the S. W. Monsoon,) of the intervening period; that, if the Mutlah be found to realize all expectations, the Railway would be preferable to a Ship Canal, on account of the greatly diminished cost of construction and maintenance; that the Railway should constitute an integral part of the great Trunk Line to the N. W. Provinces; and that until the Mutlah advantages shall have been unequivocally demonstrated, it would be premature to express a more decided opinion, or to take any further steps, in regard to the connecting Railway; that as regards Docks, the Chamber will be prepared, when giving their opinion on the Mutlah and Rail question, to state their views respecting the Docks, with the advantage of the greater experience they will then have had

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on the subject, and with reference to the decision they may have come to upon the two preceding questions; and that with regard to the Hooghly Bridge, the Chamber deeming a Railway Bridge indispensable, and understanding that the cost of such a work at Howrah would outweigh the advantages derived from it, have on a former occasion recommended the crossing to be at Pultah, a Calcutta Terminus joining the Main line above that point.

The Plans now sent may deserve the consideration of the Chamber, upon the ground of their combining the views of the Chamber with the greatest advantages to the public by providing Railway Communication for all parts of Calcutta, (the station sites being hereafter fixed with reference to the opinion of the Chamber,) and constructing a Bridge for public as well as Railway purposes, at the locality where, next to Howrah, the local traffic is the largest. Whereas the Pultah Bridge would be useful only for Railway purposes, would yield no revenue from general traffic, and would not provide that degree of public accommodation, which would justify the expectation that the Government would bear a portion of the expense of the work, as at Howrah or Acheetollah Ghât.

The branch to Barrackpore could at any time hereafter be added, without the charges being raised to cover the interest upon the outlay for the Pultah Bridge.

I have only to add that as regards the Mutlah Railway branch, the Barrackpore Branch, and the Hooghly Bridge, the Directors of the Railway Company will be prepared to give their prompt and earnest attention to any suggestions or recommendation of the Bengal Chamber of Commerce; and that as regards the Docks, I am informed that Messrs. Henderson and Greaves, who have incurred considerable expense and devoted much time and attention to the subject, are prepared to carry out a complete system of Dock accommodation, should it be deemed advantageous to the Commercial Community, either at Howrah, at Kidderpore, or upon whatever site may be deemed most eligible, and that they have already made great advances in the organization of an Association in London and Liverpool to give effect to these views.

With my best acknowledgments to the Members of the Chamber for their attentive consideration of the subject, at this morning's meeting,

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) R. MACDONALD STEPHENSON,
Managing Director and Agent.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 19th February, 1856.

R. MACDONALD STEPHENSON, ESQUIRE,
Managing Director, East Indian Railway Company.

SIR,—I am desired by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter of the 12th instant, and to return you their thanks for the two Maps which accompanied it, connected with the important subjects of the connexion of the river Mutlah with Calcutta, the construction of Wet Docks, and the bridging of the river Hooghly.

You are correct in believing that the Chamber has looked upon these three questions as so closely connected with each other that none of them can be dealt with independently, without the risk being run (in the event of all three being ultimately carried out) of want of harmony in arrangement, which would entail loss and inconvenience alike on their promoters and on the public.

The advantages of the Mutlah in many points appear undoubted, but it still remains to be ascertained by actual experience whether its entrance can readily be made by ships coming up the Bay of Bengal in the S. W. Monsoon, and whether the district where the port would be is a healthy one for Europeans throughout the year. These two questions the Committee consider should in fairness be satisfactorily settled before the mercantile community can expect the East Indian Railway Company to enter upon the experiment of connecting the two ports on the Mutlah and the Hooghly by a line of rail, or to decide in connexion therewith, upon the necessity for, and best site of, Docks for shipping, and the most eligible point at which to bridge the Hooghly.

With reference to the last named work, on which the Members of the Chamber have recorded their opinion that the most advantageous site for a Railway bridge would probably be at or about Pultah Ghaut, with a branch line into Calcutta, the Committee are bound to admit that the plans and expression of your views with which you have favored them are entitled to very attentive consideration, and that it is possible that, on the question of revenue, assistance from Government, and consequent cheapness of traffic and accommodation to the Public, a bridge at Akerestollah Ghaut may have stronger recommendations than the higher site which they have hitherto advocated.

The Committee will take the earliest opportunity of bringing these interesting matters to the attention of the General Members of the Chamber, and have received with great satisfaction your assurance that the Directors of the Railway Company will be prepared to attend to their recommendations in regard to them, when the fitting time shall arrive.

I have the honor to be

Sir

Your most obedient Servant

(Signed) H. W. I. WOOD,
Secretary.

APPENDIX II.

MUTLAH REPORT.

Calcutta, 17th March, 1856.

To D. COWIE, ESQUIRE,

AND THE MEMBERS OF THE CHAMBER OF COMMERCE.

GENTLEMEN,—I have the pleasure to submit the following brief report of the proceedings upon the occasion of the late visit to the Mutlah River; the object was to obtain some practical information as to the capabilities of the river for the establishment of an Auxiliary Port; and the Commercial Community are indebted to the Lieutenant Governor for the readiness with which he placed a Steamer at their disposal to assist in the inquiries.

The party consisted of

A. R. Young Esq., C. S., Collector of Customs.

Captain D. Robertson, Officiating Superintendent of Marine.

Captain Yule, Engineers, Under Secretary to Government.

W. Maitland,	Esquire,	of	Messrs. Mackillop, Stewart and Co.
F. Schiller,	"	"	" John Borraddale and Co.
R. Hamilton,	"	"	" Smith, Farie and Co.
H. Ireland,	"	"	" Saliz and Ireland.
O. V. Ernsthausen,	"	"	" Wienholt, Ernsthausen & Co.
N. C. Tuckerman,	"	"	" Whitney and Co.
W. Chapman,	"	"	" Leach, Rawson and Co.
Edward D. Kilburn,	"	"	" Schoene, Kilburn and Co.

These gentlemen assembled at the Doppa Toll House at 7 A. M. of the 12th instant. The "Berhampooter" Steamer, with the "Soomra" Accommodation Boat were in attendance at a short distance below the Toll House; proceeding down the Bidia Dhurrea River, the Steamer reached Ellengunge, at the head of the Mutlah River, and the spot where the "Amelia" was loaded, at 1½ P. M. There was a head wind, and the tide was contrary for part of the

distance. The time occupied under steam was about $5\frac{1}{2}$ hours. Along the Bidia Dhurra the villages are numerous and often considerable, and this being the route for produce from the North and Eastward, during the closing of the Nudda Rivers, a very large traffic is observable on the river. Ellengunge consists of one small pukka house and a native village. The land is cleared in the vicinity. It is situated at the extreme head of the Muthah, which here branches off into the Attara-Banks to the North, and the Bidia Dhurra to the West.

The Steamer proceeded down the River, passing on the right bank Lot 54, lately purchased by Government; Lot 50, of which they also hold the River frontage; Lots 49 and 48 held by private individuals,—the former contains a good tank of fresh water; on the left bank Lots 133 and 129, also held by private individuals. These lots occupy the banks from Ellengunge to the bend of the River, commencing at Edoe Creek: the distance is about 7 miles, and the course is South-South-West. The River which somewhat contracts towards Ellengunge, gradually spreads as you proceed lower down, and has a fine open appearance. The depth is given in Lieutenant Ward's Chart as 4 to 24 fathoms at low water. The width of the channel is from 250 to 300 yards, the narrowest part being off Canteleharriah sand, 160 yards, or about the same width as the channels of the Hooghly off Calcutta. The narrowest part of the Hooghly at the James and Mary sand is 80 yards. Leaving Edoe Creek, the Muthah proceeds nearly due East. The channel is here much broader, being about 600 to 600 yards. The length of this bend is about 3 miles. The Muthah is here joined by the Hooghly-Nudda, and resumes its Southerly course. The water is salt through the entire length. The general appearance of the banks is much the same,—they are covered with a low scrub jungle cleared at intervals, and at parts the village stockades of the natives engaged in the salt manufacture are observable.

The Steamer proceeded as far as Harbunga Creek, where it remained for the night. This anchorage was reached about $5\frac{1}{2}$ p. m. Below this, the River widens considerably, and assumes a bold appearance. There would appear no particular inducement for the establishment of a Port lower than the spot already indicated. Leaving at 6 A. M. of the following morning on the return, the Steamer proceeded to the mouth of the Edoe Creek, where Mr. Moore, manager of the grants Nos. 43, 48, 49, 129 and 130, attended. Mr. Moore has been resident on the grants for six months commencing from last September. His evidence went to establish the healthiness of the place, the possibility of obtaining fresh water, and that no difficulty is experienced with the Dunga Coolies, who willingly engage for clearing the jungle. Mr. Moore mentioned that the rice grown is the best, or that known as Patna. The Steamer proceeded leisurely along the banks of the River, or lots 48, 49 and 50. At the Malee Khal, some of the party landed and proceeded a short distance into the

jungle. It was thought the land was somewhat higher, although Mr. Moore supposed there was no material difference in the height of the land along the upper course of the River. The fresh water tanks are also found on any land slightly elevated. A bund of $1\frac{1}{2}$ to 2 feet high is found sufficient to keep out inundation, for, contrary to the Hooghly, the rise of water between the dry and rainy seasons does not differ very materially.

Returning to Ellengunge, Captain Donahoy was requested to come on board; Captain Donahoy piloted the "Amelia" to sea, and has resided long on or about these grants. His evidence also went to confirm their healthiness, when cleared, and that fresh water may be obtained after the second year. Captain Donahoy's experience speaks highly of the River as an auxiliary Port, easy of access, and with reference to quitting the River during the South-west Monsoon, he is of opinion that there would be less difficulty than from the Hooghly.

Leaving Ellengunge at $1\frac{1}{2}$ p. m. with the flood, the steamer arrived within 2 miles of the Doppa Toll by 5 p. m. and by boats the party reached the Doppa Toll House at 6 p. m.

The party were of opinion that the Muthah River possesses considerable advantages for the establishment of an Auxiliary Port; and at a Meeting of the Gentlemen who proceeded to the River, and which was held at the Chamber of Commerce, Monday, 17th instant, it was resolved to request the Government—

1st. To appoint a Committee for the purpose of collecting evidence as to the capabilities of the River, and as to the best locality for the site of a new port.

2nd. And to investigate the possibility of rendering the Bidia Dhurra River navigable as a route for the Up-country Steamers, starting from the Doppa Toll House.

I have the honor to be,
Gentlemen,
Your obedient Servant,

(Signed) EDWARD D. KILBURN,
Chairman.

APPENDIX I.

T A R I F F.

No. 1433.

FROM THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE,
TO THE SECRETARY TO THE BENGAL CHAMBER OF COMMERCE.

Fort William, the 23rd November, 1855.

SIR,—I am directed by the Board of Revenue to transmit to you the accompanying copy of a letter* from the Officiating Collector of Customs, in connexion with the subject of the proposition made by the Committee of the Chamber of Commerce, and referred to in your communication of the 1st ultimo, relative to the removal of certain articles from the Table of Valuations.

* Dated 13th instant,
No. 211.

2nd. I am desired to request that you will submit the same for any further remarks which the Committee may wish to make on the subject.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. V. BAYLEY,
Offg. Junior Secretary.

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No. 211.

FROM THE OFFICIATING COLLECTOR OF CUSTOMS, CALCUTTA,
TO THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE.

Calcutta, the 13th November, 1855.

SIR,—I have the honor to acknowledge the receipt of your letter No. 1376, dated the 5th instant, with its accompaniments.

2nd. The proposition of the Chamber of Commerce upon which I am now called upon to report (assuming still that by "removal from the Table of Valuations" is intended exemption from duty of the articles referred to) differs from that on which I had the honor to address the Board on the 18th May last only in this respect that, whereas it was understood then, both by the Board and myself, that the Committee's recommendation had reference generally to articles of Import and Export the quantities of which are inconsiderable and from which the Revenue derives little or no benefit, it now appears that they had in view a certain number (68) of Imports only, a list of which is appended to their letter of the 28th September last.

3rd. I have already, in the previous correspondence on this subject, while advocating the abandonment of duty on all but a very few articles of Export, stated my opinion that a similar, or any, remission on Imports, is not called for or advisable, and in this view the Board have, I believe, concurred. My objections to the present proposal are the same as those to the more general measure which I believed to be in contemplation, and are stated at length in my letter of the 18th May above referred to. I need not here repeat the arguments there recorded, but will briefly state my reasons for thinking that what is asked for cannot be conveniently conceded, and if conceded would not be productive of any great advantage, and would be accompanied by disadvantages which the Committee appear to have overlooked.

4th. The exceptions to the general rule as regards assessment for duty do not at present, under Schedule A, Act XIV. of 1836, amount to more than 30. The addition of 68 to that number could not fail to produce the inconveniences I have described in Paras. 3rd and 4th of my former report, and to retard business generally at the Custom House by complicating the process of passing goods. I am quite sure that any such general delay would be felt by the Merchants to be a grievance, which would be very inadequately compensated for by any thing they would gain by the remission of duty on the articles enumerated. Indeed, according to the Committee's Statement, there could be no appreciable gain to any one from the change which they propose, for they make out the total value of these 68 Imports to be really next to nothing.

5th. I apprehend however that by "nil" in their Statement they do not intend to signify that there were no importations of the articles opposite which this is written, or that their value was absolutely nothing, but only that these Imports are not classed separately in the document they have consulted. If the articles which have been separately entered in the Table of the Commercial Annual, from which the Committee's Statement has been compiled, are all of higher value than those included under the head of "all other articles" (as the Committee would seem to think may be assumed) it would follow that the importations of the latter average less than Rupees 20 each in value, for articles of that value are separately classed. If this were the case it would take some 80,000 of these petty articles to make up the amount of about 16 lacs of Rupees entered under this head in the Table referred to. Supposing however that the number of articles comprised in this item are two or three hundred only, which is probably near the mark, I really do not see that much would be gained towards the attainment of the object the Committee have in view by exempting 49 of these 200 or 300 petty articles from the payment of duty and leaving the rest dutiable. If the duty were relinquished on all these petty articles of Import, the sacrifice of Revenue would hardly be less than that involved in the proposal to retain only 12 articles on the Tariff of dutiable Exports, and the inconvenience in carrying out the measure would be very much greater.

6th. As regards the 19 other articles specified, they should not of course, on the principle advocated by the Committee, be exempted from duty till all those of lower value have been got rid of. There is nothing in the articles themselves which entitles them to peculiar consideration, being, as I think it would be found that almost all articles of this class are, as remarked by me in para. 6th of my letter of the 18th May last, of a description "the demand for which is limited by other causes than the duty imposed, and would not probably be increased in any great degree by the removal of the duty."

7th. On the above grounds I am disposed to adhere to my opinion that the relinquishment of duty on a portion of the Imports is not advisable.

I have, &c.,

(Signed) A. R. YOUNG,
Offg. Collector of Customs.

CUSTOM HOUSE, CALCUTTA,
The 13th November, 1855. }

BOARD OF REVENUE,
Fort William, the 23rd November, 1855.

(True Copy)

(Signed) H. V. BAYLEY,
Officiating Junior Secretary.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 12th December, 1855.

To H. V. BAYLEY, ESQUIRE,

Offg. Junior Secy. to the Board of Revenue,

FORT WILLIAM.

SIR,—I am favored with your letter of the 23rd November, transmitting copy of a letter from the Collector of Customs, having reference to the proposition by the Tariff Committee of the Chamber of Commerce for erasing sundry articles from the Table of valuations for duty: and I am directed to trouble you with the following observations in reply.

The Committee beg me to state that having recommended the total abolition of the Export duties they did not think it necessary to recur to, and name, any special articles of export.

The Committee have not been favored with copy of the Collector's previous correspondence, and particularly with the letter of 18th May, to which constant reference is made, and thus they are not in possession of his principal objections to their proposal.

The Committee wish to state that they directed attention to the articles which they named, in illustration of their suggestion, but their recommendation was intended to extend to any articles "the quantities of which are inconsiderable": further that with the growing trade of this port, the Committee supposed the retention of these petty articles in the Tariff must tend to retard business; that, as with duty-free articles, such only require a "common pass" with no calculation for duty, &c.; that a considerable saving of time and labour would arise by expunging them from the Tariff.

In conclusion the Committee regret to observe that no allusion whatever is made to the recommendation for the assimilation of duties upon British and Foreign Imports, a measure which it was understood was strongly pressed upon the Board of Revenue by the former Collector of Customs, and which assimilation has been in force with the Customs in Great Britain since the 1st January 1854.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. I WOOD.

Secretary.

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FROM THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE,
TO THE SECRETARY TO THE CHAMBER OF COMMERCE.

Fort William, the 4th February, 1856.

SIR,—I am directed by the Board of Revenue to request that you will lay before the Chamber of Commerce the accompanying correspondence and figured statements, and communicate to me, for the information of the Board, the sentiments of the Chamber upon the propositions therein contained.

2nd. The Board direct me to observe that in their opinion a reduction in the number of dutiable articles, both Imports and Exports, and an assimilation of the duty on British and Foreign Imports, would be a great convenience to the Mercantile Community, and much expedite the transaction of business. But they would involve a loss of Revenue. The Collector of Customs proposes to make up the deficiency by an assimilation of duty on manufactured and unmanufactured goods, raising that on the latter from 3½ to 5 per cent.

3rd. Before submitting the subject to Government, the Board desire to have the opinion of the Chamber of Commerce on the subject.

4th. The Board hope the Chamber will see no objection to the Collector's proposal. There will still be a considerable sacrifice of Revenue, and the Government may not feel warranted in giving sanction to any part of the scheme if a portion of the duties to be abandoned be not replaced in the manner suggested.

5th. The return of the original enclosures is requested when they may no longer be required.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) E. T. TREVOR,
Officiating Junior Secretary.

FROM THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE,
TO THE OFFICIATING COLLECTOR OF CUSTOMS, CALCUTTA.

Fort William, the 18th January, 1856.

SIR,—With reference to your letter No. 211, dated the 13th November last, and to the Statements of Imports and Exports which accompanied your communication of the 13th July preceding, I am directed to observe as follows:

2nd. It appears from the Statements furnished by you that there are altogether 71 articles of Import, yielding Rupees 2,000 and upwards, and 21 articles of Export yielding Rupees 3,000, and above that sum.

3rd. If Import duty was levied only on the articles referred to, there would be only 71 articles liable to duty; and 300 articles, besides numerous others not capable of enumeration, would be got rid of at an aggregate loss of Rupees 1,31,177 per annum, while, if Export duty was levied only on articles yielding Rupees 3,000 and above, there would be only 21 articles liable to duty, and 17 articles would be got rid of which pay between Rupees 3,000 and Rupees 600 besides a vast number of "petty sundries" aggregating Rupees 17,635-3-9, altogether the loss on exports would be Rupees 42,549, and the total loss on both Exports and Imports, Rupees 1,79,726.

4th. It seems to the Board that the relief afforded by the exemption would be very great. The Officers of the Customs would not regard exceptions, they would have to see only whether an article was amongst those retained, or not. In a few weeks there would probably be no occasion for any examination, as the taxed articles would be known to all. The Board are accordingly desirous of ascertaining your sentiments upon this proposal, and of being informed what portion of your Establishment you would be able to dispense with, if duty had to be collected only on 71 enumerated articles of Import and 21 articles of Export, all other articles being free.

5th. There may be a few articles, the Board think, which for special reasons might be added to the list. Among the Imports they observe Liqueurs, Wine, Hock; and among the Exports, Wines, Sherry, which perhaps it would be necessary to retain; and they desire me to enquire whether there are any articles which for special reasons you would so retain.

6th. The Board are at the same time desirous of ascertaining what would be the loss if the duty on British and Foreign Imports were assimilated. If the loss would not be very considerable, the Board think that it would be very desirable to assimilate them. It is most difficult on many occasions to discover whether an article is of British or Foreign manufacture; the decision must oftentimes be wrong, and such investigations are a great hindrance to trade.

7th. I am instructed to request that the several points of information which have now been called for may be furnished with as little delay as possible.

I have, &c.,

(Signed) E. T. TREVOR,
Offy. Junior Secretary.

No. 15.

FROM THE OFFICIATING COLLECTOR OF CUSTOMS, CALCUTTA,

TO THE OFFICIATING JUNIOR SECRETARY TO THE
BOARD OF REVENUE, CALCUTTA.

The 26th January, 1856.

SIR,—I have the honor to acknowledge the receipt of your letter No. 69, dated the 18th instant, in which the Board call for my opinion on two proposals, viz. first, to limit the number of dutiable articles in the Tariff to 71 Imports and 21 Exports, and 2ndly to assimilate the duty on British and Foreign Imports.

2nd. Being aware that the conclusion at which I had arrived after the best consideration I could bestow on the subject was that no abandonment of duty on Imports is called for or advisable, and that any remission which the Government may be disposed to concede should be made on articles of Export, the Board will scarcely expect that I should at once appreciate the advantages of the first of the above proposals. I will only observe now in reference to it that if the Board and Government should be satisfied of the expediency of the measure on other grounds, any difficulty of the kind adverted to in the 4th paragraph of your letter would no doubt in a short time disappear.

4th. On looking over the statements of Imports referred to in your letter I find that by generalizing the description of some of the articles the list might be considerably abbreviated; as for instance, if the wines imported were

entered under seven headings, metals under eleven, and so on; and while some of these would have been subject to duty others would have been admissible free under the Scheme proposed. There is no reason why goods of the same kind should be differently treated, and to make exceptions could not but cause confusion. By bringing similar articles under single heads the list of dutiable

Imports is reduced to 48, which number includes the 71 articles specified by the Board, and also ten more, as per margin. There really seems no good reason whatever why these articles should not be subjected to duty like other things of the same description. The only alteration which I would suggest in the Board's list of Exports is the substitution of Hogslard for the heading of Provisions. This is the only item of importance com-

prised under that heading, or in which there may be said to be any thing like a trade carried on; the remainder are articles exported in small quantities, principally as ship's stores, and the trouble and annoyance in the levy of duty upon them is disproportionate to the amount of the duty realized. I annex lists alphabetically arranged which represent what would be the Schedules of dutiable Imports and Exports if the modifications I have proposed were adopted.

6th. Adverting to the subject of your 6th Paragraph, I have the honor to observe, that I fully concur in the remarks recorded by Mr. Dracken in his letter of the 7th September 1854, No. 190, regarding the difficulty of distinguishing by inspection or otherwise the origin of most of the articles to which different rates of duty are applied according as they are British or Foreign, and I will add that this very difficulty, and the measures to which it is necessary to resort in the attempt to overcome it, are a source of constant annoyance to Importers. It would be a real boon to all concerned if the duty on the articles in question were assimilated. I append a Statement, No. 3, exhibiting the value and amount of duty realized on each of the articles subject to a differential duty and what would have been collected had the rate been the same as on British goods of the same description. The difference it will be seen is, on an average of three years, Rupees 1,58,608 per annum.

6th. I am not aware that any complaint has ever been made that the higher rate is excessive, but the alteration, I believe, is desired as a matter of convenience only. Under these circumstances Importers would not probably object to a part of the cost of the proposed change being transferred to themselves in some other shape not involving the inconvenience complained of. It occurs to me that such a transfer might be unobjectionably made by another assimilation of duty, viz., that upon manufactured and unmanufactured goods. The Board are aware that all manufactured articles not enumerated in Schedule A.

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Act XIV. of 1856, as amended by Acts IX. of 1845 and VI. of 1848, pay a duty of 5 per cent on their value, while manufactured articles not so enumerated pay only 2½ per cent; as do also cotton thread, twine and yarn which are entered in the Schedule, I do not know that any particular object is situated by this distinction, nor do I think it likely that the importation of any of the articles specified in the annexed Statement No. 4, would be in any degree checked by an additional of valorem duty of 5 per cent. This Statement exhibits the amount of duty collected on all several articles admitted at the lower rate of 2½ per cent. If these were charged at 5 instead of 2½ per cent, on their value, the increase of Revenue would amount to Rupees 1,265,702, which would almost make up the loss involved in the assimilation of duty on British and Foreign Imports.

I have, &c.,

(Signed) A. R. YOUNG,
Offg. Collector of Customs.

BOARD OF REVENUE,
Fort William, the 4th February, 1856.

(True Copies.)

(Signed) E. T. TREYOR,
Officiating Junior Secretary.

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No. 1.

Statement of Imports during the last three years.

ARTICLES.	1852-53.	1853-54.	1854-55.	Average of three years.
Alum,	1,507 13 6	889 3 9	1,075 13 6	1,158 15 7
Asphalt,	81,242 11 3	87,683 1 0	93,777 1 0	89,438 11 0
Beads of all sorts,	6,475 6 0	10,592 13 0	28,989 6 0	16,448 6 8
Benjamin,	1,293 9 3	2,868 12 3	1,190 7 3	2,545 12 7
Camphor,	5,422 10 3	6,169 12 3	5,880 12 3	5,823 12 3
Clarks,	1,059 4 3	5,448 11 0	2,103 6 3	2,193 7 2
China Goods,	4,127 12 6	6,686 1 0	4,647 6 0	4,239 11 5
Clocks and Watches,	570 4 3	721 2 6	983 1 3	864 13 5
Coffee,	4,776 14 9	5,586 1 0	8,073 12 3	6,478 4 0
Coir and Coir Rope,	2,635 7 0	4,075 0 3	6,358 11 0	4,075 11 5
Corns,	27,098 14 3	25,177 8 3	47,690 14 3	32,635 12 5
Cork,	3,187 14 6	4,017 12 0	3,379 1 0	3,388 6 0
Dried Fruits and Nuts,	16,792 12 3	25,079 2 3	1,113 12 3	21,474 4 0
Drugs and Medicines,	3,001 6 0	5,313 11 0	20,500 10 3	6,075 6 10
Gunpowder,	6,290 9 6	7,423 13 3	7,627 0 3	7,150 7 10
Fire and Side Arms, Ammunition, &c.,	5,551 13 6	4,301 7 3	6,137 0 3	5,290 6 7
Glass Ware,	24,053 11 3	15,143 3 0	22,912 8 3	20,640 7 6
Grocery, Confectionery and Quinners,	16,373 10 6	20,700 1 0	24,653 1 3	21,200 11 7
Gums,	531 3 0	6 3 0	6,185 1 3	2,332 2 8
Hardware and Ironmongery,	55,037 10 9	65,538 12 6	77,975 4 9	62,853 14 8
Jewellery, Plate and Plated Ware,	7,073 10 9	15,263 4 0	16,832 12 6	12,900 10 1
Lanette,	11,211 4 3	12,542 14 0	16,581 6 0	13,478 8 3
Leather (Manufactured and Unmanufactured),	8,161 2 9	9,584 10 0	9,196 15 0	9,014 3 11
Malt Liquor,	22,016 15 3	25,043 1 0	26,608 2 0	22,522 11 3
Marine Stores,	9,590 13 0	13,323 13 0	20,612 6 0	14,708 2 0
Metals,	2,423,254 14 3	2,438,323 13 0	2,87,119 13 0	2,680,202 13 0
Musical and Musical Instruments,	10,110 13 0	3,261 12 0	5,100 1 0	6,090 11 5
Perfumery,	6,021 1 0	6,186 3 0	13,269 13 3	8,756 11 2
Rice Goods, Cotton,	4,758 6 3	5,714 8 0	5,800 4 0	5,684 6 4
Do, Mixed,	10,18,427 14 0	12,35,323 9 0	15,74,978 14 0	12,90,270 12 8
Silk,	7,474 6 0	8,890 0 0	9,585 6 0	8,555 3 11
Provisions,	65,276 2 0	49,965 0 0	64,463 6 3	56,533 10 5
Quicksilver,	10,054 4 3	32,105 11 9	11,650 0 0	17,800 11 0
Railway Materials,	8,714 10 3	30,207 9 6	45,587 12 0	27,165 4 4
Resins and Cakes,	2,138 10 3	4,243 10 3	47,158 12 0	17,800 11 0
Sapan Wood,	5,507 6 0	7,221 1 0	5,189 3 0	5,640 0 0
Spices,	15,821 7 0	16,028 12 7	24,632 12 0	14,500 12 0
Spirits,	1,25,304 6 0	1,30,065 8 0	1,43,000 10 9	1,32,800 7 0
Stationery,	12,546 0 0	21,034 0 0	23,922 12 3	13,119 12 3
Tea,	26,341 14 6	32,253 4 6	47,750 14 3	35,625 6 9
Tobacco, (Manufactured and Unmanufactured),	15,203 6 6	16,018 10 3	39,232 5 3	20,281 12 8
Twine and Yarn, (Cotton),	2,65,800 15 9	5,24,612 8 3	5,07,997 4 0	2,96,135 12 5
Unbleached,	4,627 13 0	9,284 8 0	11,727 10 3	8,666 10 3
Yarn,	16,102 0 0	15,833 0 0	11,850 0 0	11,928 0 0
Waxes and Lipsticks,	1,205,286 0 0	1,61,411 1 0	1,61,411 1 0	1,45,850 1 0
Wood of all kinds,	5,214 4 3	2,212 2 6	2,311 14 0	3,413 12 0
Woolens,	26,793 4 3	28,699 0 0	38,463 4 0	28,103 8 4
Total, Company's Rupees,	24,07,370 15 3	25,16,270 7 5	33,33,520 10 3	28,50,274 11 7
Average Total Collections, Co's Rs,	20,92,692 9 11			
Difference, Co's Rs,	72,487 14 4			

CALCUTTA,
GOVT. CUSTOM HOUSE,
The 26th January, 1856.

(Signed) A. R. YOUNG,

Offg. Collector of Customs.

for the years

DESCRIPTION OF ARTICLES.	1852-53.	1853-54.	1854-55.	Average of three years.
Berries and Tinned	10 10 3	5,503 3 3	7,593 2 3	5,700 10 6
Drugs, Spices and Medicines	10 10 3	5,774 3 3	2,608 12 3	2,339 6 0
Grains of all sorts	1,117 13 6	1,257,040 15 0	1,76,639 1 1	1,40,344 14 6
Gumms and Gummy Resins	65 31 4	66,508 9 0	71,093 6 0	68,851 6 0
Hemp	2,486 12 0	5,361 7 8	5,117 2 0	5,621 1 1
Hides and Skins	1,439 10 3	1,10,949 10 0	1,05,595 14 9	1,04,478 1 1
Hoghead	1,445 11 6	11,751 14 6	8,863 3 0	9,700 0 0
Horns and Horn Tips	11 6 1	3,046 4 3	2,719 13 9	3,000 9 9
Indigo	35 31 3	2,97,772 7 0	2,65,683 0 0	2,76,039 4 0
Iron	37,640 9 6	47,420 14 0	58,831 13 0	50,511 9 0
Lat Dye	37,640 9 6	30,094 0 0	18,301 11 0	30,544 9 0
Marine Stores	5,891 5 0	7,716 5 0	7,459 10 0	7,352 9 0
Oils of all sorts	11,077 9 0	5,900 5 0	9,010 1 0	8,665 0 0
Oil Seeds	1,00,790 0 0	74,343 10 0	1,03,344 10 0	1,24,182 0 0
Peco Goods, Silk and Mixed	92,132 21 0	97,994 7 0	76,473 0 0	88,533 0 0
Rare Silks	1,45,974 2 0	1,55,364 5 0	1,65,789 4 0	1,49,542 2 0
Saltstons	15,134 2 0	20,840 12 0	10,062 0 0	15,972 12 0
Saltpetre	1,21,098 9 0	1,50,620 5 0	1,27,818 6 0	1,40,145 12 0
Shall Lbs.	22,510 12 0	20,414 13 0	17,139 13 0	20,033 0 0
Tallow and Tallow Candles	2,361 12 0	4,185 8 0	4,679 13 0	5,743 0 0
Woolen Goods	4,040 1 0	6,000 0 0	7,027 13 0	7,698 12 0
Total	11,67,799 9 9	12,78,718 3 9	13,16,474 4 3	13,54,995 12 11
Average Total Collections			12,96,545 3 10	
Difference, Co.'s Rs.			42,449 6 11	

(Signed) A. R. YOUNG,
Offy. Collector of Govt. Customs.

CALCUTTA,
Govt. Custom House,
20th January, 1856.

Statement of Goods subject to Differential Duty for the following years

ARTICLES.	1853-53.		1853-54.		1854-55.	
	Value.	Duty at 10 per Cent.	Value.	Duty at 10 per Cent.	Value.	Duty at 10 per Cent.
Apparel	48,008 0 0	4,800 12 0	50,792 0 0	5,079 3 0	51,350 14 0	5,135 14 0
Cotton Goods	4,82,237 0 0	48,223 11 0	5,61,210 0 0	56,121 0 0	5,65,719 0 0	56,572 14 0
Mixed Piece Goods	5,687 0 0	568 7 0	5,612 0 0	561 2 0	5,685 8 0	5,685 8 0
Jewellery	29,000 0 0	2,900 14 0	27,751 0 0	2,775 1 0	28,850 0 0	2,885 12 0
Manufactured Metals	0 0 0	0 0 0	0 0 0	0 0 0	200 0 0	4,007 0 0
Machinery	0 0 0	0 0 0	0 0 0	0 0 0	46,470 0 0	885 12 0
Naval Stores	10,21,033 0 0	1,02,103 3 0	10,45,041 0 0	1,04,504 0 0	10,45,041 0 0	1,04,504 0 0
Naval Stores	5,620 0 0	562 0 0	5,620 0 0	562 0 0	5,620 0 0	562 0 0
Silk Goods	4,61,080 0 0	46,108 0 0	4,61,081 0 0	46,108 0 0	4,61,081 0 0	46,108 0 0
Woolens	25,811 0 0	2,581 0 0	25,803 0 0	2,580 3 0	25,811 0 0	2,581 0 0
The above Articles passed as Sundries.	81,469 0 0	8,146 9 0	85,800 0 0	8,580 0 0	84,001 0 0	8,400 4 0
Total	20,28,832 0 0	2,02,883 3 0	20,21,850 0 0	2,02,180 0 0	40,74,258 0 0	4,07,425 12 0
Duty at 5 Cent.	0 0 0	1,01,441 0 0	0 0 0	1,01,402 0 0	0 0 0	2,03,712 14 0
Cotton Tinned and Tinned	5,23,379 0 0	52,337 9 0	5,61,210 0 0	56,121 0 0	5,65,719 0 0	56,572 14 0
Books Foreign Duty 5 per Cent.	8,227 0 0	127 5 7	8,227 0 0	127 5 7	8,227 0 0	127 5 7
Company's Reports	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0
Average of 3 years.	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	1,58,608 11 0

GOVERNMENT CUSTOM HOUSE,
Calcutta, 20th January, 1856.

(Signed) A. R. YOUNG,
Offy. Collector of Customs.

ARTICLES

Timbers and Planks

Errors Excepted.

(Signed) A. R. YOUNG.

Offy. Collector of Govt. Customs.

Calcutta, 19th February, 1856.

TO THE JUNIOR SECRETARY TO THE BOARD OF REVENUE

Sir,—I am directed by the Committee of the Bengal Chamber of Commerce to acknowledge your letter of the 4th instant, and in reply to offer the following remarks on it, and on the various documents by which it was accompanied.

2nd. It would appear from the Board's letter to the Officiating Collector of Customs, dated 18th January, that on an average of the last 3 years there are 71 articles of Import on which the annual collection of duty has amounted to 2,000 Rupees and upwards, and 21 articles of Export which in like manner have yielded 3,000 Rupees and upwards.

3rd. If duty was levied on these articles alone, and all others declared free, it is estimated an amount of revenue would be given up aggregating annually on Imports and Exports Rupees 1,79,726.

4th. From para. 4 of Mr. Young's letter, and the figured statement No. 1 which accompanies it, it would seem that by generalising these 71 articles of

which accompanies it, it would seem that by generalising these 11 articles of Import and adding thereto 10 others which the Officiating Collector considers there is no valid reason for exempting, whilst other articles of the same species contribute to the revenue, the dutiable articles might be re-classed under 48 heads, and that the loss to revenue on Imports alone would then be Rupees 72,488 only, instead of Rupees 1,31,177.

5th. The ten additional articles enumerated are of such trifling importance that the duties thereon must fall far short of the difference between these sums; but as the Committee have not been furnished with a list of the 71 articles referred to in the Board's letter, this apparent discrepancy remains unexplained.*

6th. Assuming, however, that the loss to revenue by this measure would amount to the largest sum estimated, I am instructed to say that in the opinion of this Chamber such a sacrifice should be made to effect even this partial improvement in the existing system.

7th. The Committee are far from under-valuing the importance of a reform which (to adopt the Board's own words) would add to the list of free-goods "500 (enumerated) articles besides numerous others not capable of enumeration." But inasmuch as there would still remain liable to duty a number of articles the net receipts on which, after deducting the cost of collection, can yield little or no revenue to the State, the Committee are of opinion that a sound policy would dictate a much greater reform than is suggested in the correspondence before them.

8th. The Committee find, by reference to Statement No. 1 which accompanies your letter, that out of the 48 dutiable articles or species under

* The discrepancy arose in consequence of the item of Foreign Twist and Yarn, producing Rs. 49,062, having been entered among *Sandies*, instead of under its proper heading in the Statement on which the Board's conclusions were based.

[illegible]

1. *Journal of Management Studies*, 1996, 33, 1, 1-14.

the Collector's classification yielding an average revenue of Rupees 28,50,378	
Apparel,	89,438
Beads,	16,448
Coffee,	6,478
Corn,	82,585
Corks,	8,828
Earthenware,	7,150
Fire arms, &c.,	5,630
Glassware,	29,040
Hardware,	59,924
Jewellery, &c.,	12,597
Lamella,	15,478
Malt Liqueurs,	32,633
Metals,	2,69,283
Piece Goods, Cotton,	12,20,580
Wool,	8,556
Ditto Silk,	66,334
Quicksilver,	47,145
Spirits,	1,32,800
Ten,	35,625
Tobacco,	20,582
Twist and Yarn,	2,96,137
Umbrellas,	8,567
Vermilion,	11,928
Wines and Liqueurs,	1,68,051
Woolens,	28,103
Rs. ..	26,41,670

statement No. 1 already quoted. From this it would appear the collections on the 48 articles enumerated increased from Rupees 24,07,327 in 1852-53 to Rupees 28,10,370 in 1853-54, and Rupees 33,33,520 in 1854-55, or Rupees 9,26,193 in two years, and it is believed this increase will be progressive.

11th. With regard to the Export duties, whilst acknowledging the relief which would be afforded by the suggested modification, the Committee take this opportunity of again impressing earnestly on the Board the expediency of removing altogether, at the earliest practicable period, an impost which, it is now well understood, tends so materially to fetter the industry of a country, and to discourage the development of its internal resources, as greatly to outweigh its value to the State as a source of revenue.

12th. The assimilation of duties on British and Foreign imports is a measure which the Chamber has of late on several occasions urged on the consideration of the Board. It perceives therefore with satisfaction that the principle is conceded, and that the retention of such distinction is now a mere question of revenue. The Committee however fail to recognise the force of the Officiating Collector's argument that justice to one interest can be effected only at the expense of another. Many of the articles on

no less than Rupees 26,44,670 is contributed by 25 articles as noted in the margin, the collections on the remaining 23 only aggregating Rupees 2,05,705.

9th. The Committee would recommend that the whole of these 23 articles should be declared free. The apparent loss to revenue would be large, but the business of the Customs would be so simplified that a very important saving might be effected in the expense of that Department, which would go far to make up the deficiency, whilst the gain in time and convenience to the commercial community would be most important.

10th. Although it is hoped this proposition will not be regarded as a mere question of revenue, yet, as bearing on this point, and in proof of the ability of Government to make such concession, the Committee would draw attention to the steady increase which has taken place in the amount of duties collected on Imports during the last three years, as shown in the figured

which the duty is proposed to be raised $1\frac{1}{2}$ per cent. are raw products, the importation of which it should be the policy of a wise legislation in every way to encourage. On the articles of Cotton Twist, Yarn, and Thread, on which the great burden of the increase would fall, the Committee have merely to refer to the annexed Statistical Table, compiled from the demi-official publication issued from the Customs House by sanction of the Board, to show how unable it is to bear further taxation. It will be seen that whilst the importation of Twist and Yarn has remained stationary during the last six years, that of Manufactured Piece Goods has nearly doubled itself in the same period. If therefore with the difference of duty in its favor this branch of trade is unable to maintain its ground against the cheap productions of the Lancashire looms, it seems certain the infliction of an additional tax would be a blow it would with difficulty withstand. On these grounds the Committee most strongly deprecate the adoption of this portion of the Officiating Collector's proposal. They continue however to urge the assimilation of duties on the broad ground of its consonance with those great principles of free trade which of late have been so successfully carried out in England, and which are now being imitated by other Commercial States; and for the loss of revenue which might temporarily be sustained they feel no doubt ample indemnity would be found in that increase of trade and material prosperity which experience shows never fails to follow the adoption of such policy.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. L. WOOD, Secretary.

Imports of Piece Goods and Yarn extracted from Wilkinson's and Campbell's Commercial Annual.

White and Grey Cotton Piece Goods in thousands of Pieces.	Cotton Twist and Yarn in thousands of Pieces.
1849-50	4,952
1850-51	5,993
1851-52	8,690
1852-53	6,263
1853-54	6,572
1854-55	9,268
.....	41,738
.....	89,734
Average of 6 years,	6,366,000
.....	14,964,000

APPENDIX J.

TRANSIT DUTIES.

BENGAL CHAMBER OF COMMERCE,

Calcutta, 20th February, 1856.

C. BEADON, ESQUIRE,

Secretary to the Government of India,

HOME DEPARTMENT.

SIR,—I have the honor, by desire of the Committee of the Chamber of Commerce, to submit the subject of the following observations for the consideration of the Most Noble the Governor General in Council.

The representation now made is to some extent similar to that which was addressed to the Government of India under date the 28th April 1854, when the Chamber earnestly prayed that the influence and authority of the British Government would be employed in obtaining a modification of the objectionable and injurious system of Transit Duties prevailing in the Independent States of Hindoostan.

The continuance of such a system calls for immediate earnest remonstrance, and for the adoption of such measures as may result in the removal of arbitrary and oppressive taxation.

The freedom of internal Commerce from unwise restrictions is elsewhere the cause of progress and prosperity, and the Chamber of Commerce would hail with satisfaction any Government measure having for its object the removal of interruptions and obstacles to the trade of Upper India.

The mischievous results of excessive imposts on raw produce and manufactures passing through the territories of the Rajah of Rewah have been prominently brought to the notice of the Chamber of Commerce by one of its Mofussil members; and from the unquestionable information furnished by that gentleman, the Committee learn that the markets of Mirzapore, Jubbulpore, Nagpore, and other neighbouring localities, are seriously injured by the taxes levied on every article of Commerce passing through the Rewah State, and that

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even the distant market of Calcutta is not unaffected by them. The district of Jubbulpore is stated to be capable of competing in produce equal, if not superior, to that of the Punjab, and of supplying in considerable quantity the finest quality of linseed; but the severe tax of eight annas per maund imposed upon its transit through Rewah is prohibitory of its export.

And as a remarkable instance of capricious and unjust taxation, the Chamber notices the duty levied on Shellac and Lac Dye: it was formerly 12 annas per load of 3½ manas, but has been raised to 5 Rupees. The effect upon these articles is similar to that upon Linseed.

Under these circumstances the Chamber earnestly prays that the matter now respectfully submitted to the Governor General in Council may have the fullest consideration.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) H. W. I. WOOD,

Secretary.

No. 595.

FROM CECIL BEADON, ESQUIRE,

Secy. to the Govt. of India,

TO H. W. I. WOOD, ESQUIRE,

Secy. to the Bengal Chamber of Commerce.

Dated the 4th April, 1856.

SIR,—I am directed by the Right Honorable the Governor General in Council to acknowledge the receipt of your letter, dated the 30th February last, respecting the system of Transit Duties prevailing in the Independent States of Hindoostan.

2. Since the date of your letter of the 28th April 1854, the Maharajah Scindiah,—as the Chamber will have probably perceived from a notification published in the *Calcutta Gazette* of the 1st September last, pages 1230 and 1231,—has abolished the levy of Transit Duties along the entire length of the Agra and Bombay road, passing within the Gwalior territory. The Rajah of Rewah has also declared his intention to revise the system of levying tolls in his territory by limiting the chowkeys or posts to eight, and having but one central

office for the collection of Transit Duties at Rewah. His Lordship in Council desires me to add that the Government of India will use every proper endeavour to induce both the Rajah of Rewah, and the other Native Princes alluded to in your earlier letter, to adopt a more liberal and wiser policy as respects the internal Commerce of the country.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed) CECIL BEADON,
Secy. to the Govt. of India.

COUNCIL CHAMBER, }
The 4th April, 1856. }

APPENDIX K.

MOORINGS.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 12th March, 1856.

To W. GREY, Esquire,
Secy. to the Government of Bengal.

Sir,—With reference to previous correspondence on the subject of increased Moorings for the shipping of this port, I am instructed to request the favor of your informing the Committee of the Chamber of Commerce what extent of additional accommodation has been sanctioned, and what portion of it has been rendered available.

The Committee will also be glad to learn that their suggestion to lay down Swinging Moorings in the stream has had the approval and confirmation of Government.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed) H. W. I. WOOD,
Secretary.

FROM THE UNDER-SECRETARY TO THE GOVERNMENT OF BENGAL,
TO THE SECRETARY TO THE CHAMBER OF COMMERCE.

Dated Fort William, the 31st March, 1856.

Sir,—I am directed by the Lieutenant Governor to acknowledge the receipt of your letter, dated the 19th instant, and in reply to *Marine.* forward for the information of the Chamber of Commerce a copy of the correspondence noted in the margin, from which the Chamber will learn the further steps taken by Government, since the date of the last communication made to them on the subject, for providing additional accommodation for the shipping of the port.

The Chamber will also observe from the letter of Captain Rogers that their proposal for laying down Swinging Moorings has been postponed for trial hereafter if necessary.

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) A. W. RUSSELL,

Under-Secy. to the Government of Bengal.

No. 6751.

TO THE HONORABLE F. J. HALLIDAY,

Lieutenant Governor of Bengal.

HONORABLE SIR,—I have the honor to acknowledge the receipt of Mr. Secretary Grey's letter, No. 391 of 29th September last, relative to an increase to the Moorings, and intimating that your Honor would await a fuller report on the subject, and requesting me to communicate with the Chamber of Commerce with respect to the advisability of laying down Moorings in the stream, and also in respect to the advantages of laying Moorings on the opposite side of the River.

2. With reference to the above, I have the honor to forward copy of a letter from the Secretary to the Chamber of Commerce* and also a copy of one

* Printed in the Chamber's Report of November, 1855.

from the Master Attendant, forwarding a plan of a proposed arrangement of the Fixed Moorings on the Calcutta side, by which with Fixed Moorings for twenty ships laid on the Howrah side, accommodation will be found for 154 ships, and in cases of necessity twenty more will be sheltered between the tiers.

3. It will be seen that the Master Attendant proposes to lay Fixed Moorings for eight ships below Hastings' Bridge, and for twelve between Prinsep's Ghaut and Fort Point, and to form a double line off the Esplanade, and to add two tiers of two ships each at some little distance from the shore off the Mint where the water is shoal near the shore. These with four tiers of four each below Howrah Ghaut on the Western shore, and Moorings for four ships off the Salt Golahs, which are not shown in the plan, will give altogether Fixed Moorings for 154 ships.

4. This plan of the Master Attendant I would beg to recommend be carried out by using the materials now in hand and expected, in laying down Fixed Moorings in the places indicated where none are now laid, such as below Hastings' Bridge, between Prinsep's Ghaut and Fort Point, and about the Mint and off the Salt Golahs.

5. If, as is anticipated, only one-half of the anchors now down are likely to be recovered, it would not be advisable to commence to disturb them until all the other available spaces have Moorings placed in them; when the laying of the Fixed Moorings now proposed is completed, Swinging and Fixed Moorings in the stream can be tried.

9. An indent for anchors, chains, &c., for eighty additional Moorings, is herewith forwarded for transmission to the Hon'ble Court of Directors.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) T. E. ROGERS,
Superintendent of Marine.

FORT WILLIAM,
MARINE SUPERINTENDENT'S OFFICE,
The 7th November, 1855.

FROM CAPTAIN D. ROBERTSON,
Master Attendant,

TO J. SUTHERLAND, ESQUIRE,
Offg. Secy. to the Superintendent of Marine.

SIR,—I have the honor to acknowledge the receipt of your letter, No. 6179, dated 10th ultimo and its

Letter No. 5280 from the Superintendent of Marine to Government.

Letter No. 391, dated 20th September, 1855, from the Secretary to the Government of Bengal to the Superintendent of Marine.

The 2nd para. of your letter

draws my particular attention to the 10th of Mr. Secretary Grey's,

and I shall therefore report on that subject first.

2. I am sorry I cannot concur with the Superintendent of Marine in thinking that no very great danger is to be apprehended by placing ships between the Moorings. I incline to the belief that great risk is incurred in so doing, and I would adopt it only in cases of necessity. The recent accident which befel the *Aberfoyle* is illustrative of the danger of placing ships between the Moorings. In consequence of the way she was hemmed in she could not be removed, and it was providential that the flames did not burst out, extend to the rigging, spread to the contiguous vessels, and sacrifice property to a considerable amount; since that accident ships have been hauled between the Moorings. Although the Harbour Master and I have been sensitively alive to the risk incurred, I would not altogether repudiate the system, but I would, as I have said before, resort to it in cases of necessity only. With respect to the double tier of ships off the Esplanade nothing would be easier than for the outer ship to slip, and allow the inner one, if on fire, to be hauled out.

3. I regret that I should inadvertently have omitted to reply to the subject of Swinging Moorings referred to in your letter of the 3rd July, and proposed by the Chamber of Commerce. I am of opinion that Swinging Moorings would not answer for vessels to ride by in the S. W. Monsoon for the following reasons—

1stly.—The great demand for Moorings arises from ships lying in the stream carrying away their hawspeices.

2ndly.—The Moorings which would be laid down would be much heavier than the cables of the ships, whereby hawspeices and cut-waters would be more liable to injury.

4. With advertence to the third plan of laying down Moorings on the opposite side of the River, I beg to state that I suggested it to meet the

emergent wants of the port. That Moorings can be placed on the opposite bank I have no doubt, and we shall ultimately have recourse to lay down Moorings there. The four laid down off Howrah experimentally prove the feasibility of the plan. The Moorings on the opposite side would be laid on the Seclapore sand, as there is a rise of eight feet during the freshes, when they would be occupied.

5. Towards the close of 1854, we had but 56 sets of fixed Moorings (36 off Calcutta and 20 off Cooly Bazar). Since the commencement of this year, one Swinging and twenty Fixed Moorings have been laid down, making a total of 77.

6. In the plan suggested by Captain Dacey for the relaying of the Cooly Bazar Moorings, eight extra ones would be gained, and the same number of ships should be hauled between them as at present.

7. From the great demand which there has been for Moorings this year, and the obvious necessity of some remedy to meet the wants of the port, I have given the subject my best attention, and have now, with the aid of my assistants the honor to submit for the consideration of the Superintendent, a new plan for laying down Moorings, by which 73 more vessels will be accommodated making Moorings in all for 156, and in cases of necessity twenty more will be sheltered between them; should more Moorings be required hereafter more could be laid further up on the Mint sand on the opposite side of the River.

I have, &c.,

(Signed) D. ROBERTSON,
Master Attendant.

MASTER ATTENDANT'S OFFICE,
The 3rd November, 1855.

FROM THE UNDER-SECRETARY TO THE GOVERNMENT OF BENGAL.

TO THE SUPERINTENDENT OF MARINE,

Fort William, the 26th November, 1855.

SIR,—I am directed to acknowledge the receipt of your letter No. 6751, dated the 7th instant, with its enclosures, and in reply to state that the Lieutenant Governor approves of your recommendation in favor of the Master Attendant's plan of laying down

Marine. Fixed Moorings in the Hooghly in the places indicated, and authorizes its being carried into effect.

* * * * *

3. The indent received with your letter under acknowledgment, as well as that forwarded with your communication No. 6888 of the 15th instant, will be transmitted to England by the next Mail.

I have the honor to be,

Sir,

Your most obedient Servant,

(Signed) G. G. MORRIS,

Under-Secretary to the Government of Bengal.

APPENDIX L.

THE STRAND BANK.

No. 1346.

FROM THE CHIEF MAGISTRATE OF CALCUTTA,

TO THE SECRETARY TO THE CHAMBER OF COMMERCE, CALCUTTA.

26th November, 1855.

SIR,—I have the honor to observe that the Government having recently incurred no small expense in sloping and macadamising that portion of the Custom House Ghât, lying South of the Jetty, the chief object in view, viz., the convenience of the coolies engaged in landing and shipping of goods, appears to be entirely lost sight of, for in place of being available to them for the purpose in question, the place is entirely covered with logs of imported timber, which not only obstruct the slope itself so as to prevent its being used, but, from being partly in the water, prevent cargo-boats from coming to the bank. It appears to me that if that portion of the Ghât referred to is to continue to be used as at present, the Government will have incurred a very great and unnecessary expense, and that the timber also could have been placed more conveniently for Mercantile interests on the wider space at the top of the Bank before it was cut down and sloped.

2. The only reason for my now addressing you is to suggest whether, if some other portion of the Strand Bank was to be set aside as a landing place for imported timber, the convenience of the Port would not be consulted. At present all teak logs are taken across to the other side of the river, and the wood at the Custom House Ghât is, I believe, chiefly pine and mahogany; it would probably be found a nuisance to land the former at this side, but all other kinds might, I think with advantage, be deposited somewhere North of the Mint.

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3. I beg that you will submit the question for the consideration of the Chamber of Commerce; the Strand Bank being under my charge, I will be glad to give up, subject to the Lieutenant Governor's sanction, any portion which may be pointed out as more suitable than the slope of the Custom House Ghat.

I have the honor to be, &c.,

(Signed) G. F. COCKBURN,
Chief Magistrate.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 4th December, 1855.

G. F. COCKBURN, ESQUIRE,
Chief Magistrate, Calcutta.

SIR,—I am directed by the Committee of the Chamber of Commerce to acknowledge the receipt of your letter, No. 1346, of the 26th ultimo, and to thank you for having drawn attention to the condition of the Wharf, and for the suggested means of removing the inconvenience and obstructions brought to their notice. They have subsequently been glad to learn that, since addressing the Chamber, you have, in concert with the Collector of Customs, made suitable arrangements for the future by the selection of a piece of ground which they believe will be found most convenient for the required purpose.

In connexion with this subject, I am instructed to submit for your consideration the great advantage that would result if the Strand Bank, extending from the Custom House to the neighbourhood of the Mint, were metalled in the same way as the road adjoining it.

The crowds of heavily-laden carts that collect on every available spot having an easy approach to the River cut up the ground and render it, more particularly during the rainy season, almost impassable. Considerable delay and inconvenience, and frequently much damage, are the consequence, which would to a great degree be obviated if the soil were sufficiently metalled to bear the wear and tear of unceasing traffic.

The Committee therefore trust you will be good enough to give their recommendation your best attention, and will be glad to be informed that it has met with your approval and the sanction of the Government of Bengal.

I have, &c.,

(Signed) H. W. I. WOOD,
Secretary.

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No. 59.

FROM THE CHIEF MAGISTRATE OF CALCUTTA,
TO THE SECRETARY TO THE CHAMBER OF COMMERCE, CALCUTTA.

17th January, 1856.

SIR,—Referring to your letter dated the 4th ultimo, on the subject of metalling the Strand Bank, I have the honor to annex, for the information of the Chamber of Commerce, copies of correspondence as per margin.

Letter to Secy. Govt. of Bengal,
No. 15, of 4th January, 1856.
Do. from Do. No. 153, of 14th
ditto.

I have the honor to be,
Sir,
Your most obedient Servant,

(Signed) G. F. COCKBURN,
Chief Magistrate.

No. 15.

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL.

Judicial Department, Fort William.
4th January, 1856.

SIR,—I have the honor to solicit the sanction of the Honorable the Lieutenant Governor to metalling, at an expense of Rupees 4,500-3-6, according to the accompanying Estimate No. 15, prepared by the Superintendent of Roads, that portion of the Strand Bank between the Bended Ware-house and Jackson's Ghat.

2. The ground in question, which belongs to Government, has been entirely cleared of all encumbrances, and, owing partly to the incomplete arrangements for the improvement of the Custom House Ghat but chiefly to the immense increase in the trade of the Port, has been for many months past daily covered with an immense number of carts and coolies engaged in the landing and shipping of goods and produce of all kinds.

3. During the last rains considerable inconvenience was occasioned in consequence of the soil not being firm, cart-wheels became imbedded in mud,

and the place was much cut up; it is to prevent this inconvenience in future that the metalling is desirable.

4. His Honor was pleased last year to sanction certain projected improvements on the Strand Bank which have been partially carried out,—among these were the enclosing the ground with green painted posts and cross bars, having openings between each to allow of the ingress and egress of coolies and boatmen with goods, some metal roads being made for the convenience of the Bonded Ware-house, and River Steam Navigation Companies, &c., but it is clear that the wants of the mercantile public cannot be met except by keeping the whole of the Bank south of Jackson's Ghât available for the landing and shipping of goods, and I would therefore propose to have it entirely open.

5. On this subject I have received a letter from the Secretary to the Chamber of Commerce, which is annexed for His Honor's information; it will be seen that the metalling of the Bank from the Custom House to the neighbourhood of the Mint is suggested, but the portion I have selected is, in my opinion, quite sufficient for the present, the remainder can be undertaken hereafter if found to be necessary.

6. I would have included the metalling of that portion between the Bonded Ware-house and Old Fort Ghât in the accompanying estimate, had I not understood that a second shed is about to be erected on it by the Chief Engineer, who will, I presume, make his own arrangements for any metalling required, otherwise the additional work can be taken in hand after the erection of the shed.

7. The soft stone required for a foundation can be supplied by the Municipal Commissioners without expense.

8. The cost of the improvement proposed, viz., Rupees 4,509-3-6, should be charged to the Strand Bank Rent Fund.

I have, &c.,

(Signed) G. F. COCKBURN,
Chief Magistrate.

TO THE CHIEF MAGISTRATE OF CALCUTTA.

Dated Fort William, 14th January, 1856.

SIR,—I am directed to acknowledge the receipt of your letter, No. 15, of the 4th instant, with enclosures, and in reply to state that the Lieutenant Governor, under the circumstances represented, is pleased to authorize the expenditure of the sum of Rupees four thousand five hundred and nine, three annas, six pie (4,509-3-6) in metalling the portion of the Strand Bank between the Bonded Ware-house and Jackson's Ghât, the same to be chargeable to the "Strand Bank Rent Fund."

2. The Lieutenant Governor is likewise pleased to approve of the proposal contained in your 4th paragraph that the whole of the Bank south of Jackson's Ghât be kept available for the landing and shipping of goods.

3. The Estimate submitted with your letter is returned.

4. To prevent mistakes I am to point out that the amount of this Estimate is Rupees 4,799-8-9. The figures in the 1st and 2nd paragraphs of your letter are Rupees 4,509-3-6.

I have, &c.,

(Signed) A. W. RUSSELL,
Under-Secy. to the Govt. of Bengal.

(True Copies)

(Signed) W. J. HARWOOD,
Head Clerk.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 30th January, 1856.

G. F. COCKBURN, Esquire,
Chief Magistrate, Calcutta.

SIR,—I have the honor to annex copy of a letter from the Under-Secretary to the Government of Bengal, from which you will observe that the estimate for the second shed ordered to be submitted by the Chief Engineer is still under preparation, and consequently that there is not the most remote chance of the shed being built till long after the next rains.

I am therefore directed to request you will submit for the re-consideration of the Honorable the Lieutenant Governor, the question of metalling the *entire* length of the Strand Bank as recommended by you, including that portion which it is understood will hereafter be the site of the second shed.

The reasons for the proposed improvements having been so fully described in your letter of the 4th instant, to the Lieutenant Governor, I need not recapitulate them, but respectfully submit that the necessary measures be taken with the least possible delay.

I have the honor to be,
Sir,
Your most obedient Servant,
(Signed) H. W. I. WOOD,
Secretary.

No. 178.

TO THE SECRETARY TO THE CHAMBER OF COMMERCE, CALCUTTA.

20th February, 1856.

Sir,—I have the honor to acknowledge the receipt of your letter, dated 30th ultimo, and in reply to state for the information of the Chamber of Commerce that the length of the Strand Bank from the Ghât in front of the Bonded Ware-house to Old Fort Ghât is about 500 feet, of which the new Shed, which has recently been sanctioned by Government, will occupy about 340 feet, and the Civil Architect is of opinion that it will be better not to metal this part. In regard to the remainder I will obtain the sanction of the Lieutenant Governor for its being metalled and endeavour to have the work done before the rains.

I have the honor to be,
Sir,
Your most obedient Servant,
(Signed) G. F. COCKBURN,
Chief Magistrate.

APPENDIX M.

PIERS, WHARFS, &c.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 2nd April, 1856.

To W. GREY, ESQUIRE,
Secy. to the Government of Bengal.

Sir,—I am directed to acknowledge the receipt of Mr. Under-Secretary Morris' letter, No. 744, of the 3rd ultimo, on the subject of providing Wharfs along a portion of the Strand Bank.

The Committee of the Chamber of Commerce have carefully perused the correspondence conveying the different views advocated, and have come to the conclusion that Col. Goodwyn's plan, as set forth in his proximate estimate and specification, appears to meet the requirements of the Mercantile Community more than any of the other suggestions which have been placed before them.

But the Committee think there are three good reasons why they should hesitate to recommend it—*viz.*—

1st.—That, supposing the proposed Jetties, Quays, &c., erected, it is impossible to predicate what course this capricious river will take in their vicinity—whether a sufficient scour, as suggested by Col. Goodwyn, could always be preserved so as to insure deep water for vessels alongside, or whether the tendency would be (as argued by the Chief Magistrate) for the river to silt up, so as to call for a perpetual extension of either Piers or Gangways to reach the ships.

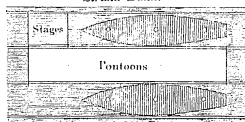
2ndly.—That, while it appears from the correspondence that the Supreme Government would not sanction Col. Goodwyn's estimate of 17 lacs without the authority of the Court of Directors, they are scarcely prepared to ask that authority on mere proximate estimates like the present. This difficulty however might be removed if Government would appoint competent Engineers, or others, to prepare a careful survey and the required number of Sections, so that they could accurately check the Chief Engineer's estimate.

3rdly.—That in the present position of two important questions which time only will solve—*viz.*, to what extent will the river Muttah supersede the Hooghly as the port of Calcutta, and whether Wet Docks for shipping will ever be constructed on the latter river—the Committee could not reasonably urge the Government at present to enter upon the improvement of the Strand Bank on a scale so costly in point of outlay, and so extended in point of time.

Under these circumstances the Committee respectfully recommend an early commencement of the plan proposed by Mr. Pratt (modified, if approved of, as hereafter suggested,) by laying down two of the Floating Piers or Pontoons described in his letter (and which the Committee presume could be readily constructed here without reference to the English patents) between Bank-shall Ghat and Clive Street Ghat; and that from the latter to Hátoklah, the Chief Magistrate's suggestions, contained in paras 12, 13 and 15, of his letter of 22nd February, should be followed out with all practicable despatch. If the Government be pleased to sanction this, the Committee will be prepared to point out the best sites for the two Floating Piers, and for the erection of further shed accommodation for both the European and the Native trade.

A plan has been suggested to the Committee, which they think well deserves

Strand Bank.



attention, it is much on the same principle as Mr. Pratt's, the only difference consisting in the Floating Pier or stage supported on Pontoons, being placed further from the shore, so as to admit of a ship lying on each side of it, as sketched in the margin. The

alteration in placing stages would be easily arranged.

The principle advocated by Mr. Pratt is excellent; but he is somewhat incorrect in his figured estimates, and particularly so in assuming that a Pier of 300 feet in length will allow five vessels to lie alongside at one time—the average length of ships in this River being upwards of 150 feet.

In conclusion the Committee desire to second the suggestion made by the Trade Association for having the Strand Road from the Custom House to Hátoklah being considerably widened, and to press for an early commencement of the works already referred to.

I have, &c.,
(Signed) H. W. I. WOOD,
Secretary.

APPENDIX N.

MARINE REGISTRY OFFICE.

BENGAL CHAMBER OF COMMERCE,
Calcutta, 1st April, 1856.

To W. GREY, Esquire,
Secy. to the Govt. of Bengal.

SIR,—I am directed to acknowledge receipt of Mr. Under-Secretary Morris' letter, No. 112 of the 4th ultimo, giving cover to correspondence relative to the proposed establishment of an Office for Shipping Seamen, in supersession of all licensed Offices, and in connection with the present Registry Office.

Upon a question so materially affecting the interests of the shipping of this port, the Committee deemed it proper to take the sense of the Mercantile Community generally; and I am desired to state that a very considerable majority have recorded opinions totally at variance with the views entertained by Captain Currie, and strongly opposed to the introduction of a measure which their experience enables them to disapprove of and condemn. They conceive that the proposed plan would not only be unattended with the asserted advantages, but that it would entail far greater evils than now exist; and they deprecate any restriction upon mutual agreement between seamen and their employers, or interference with their own independent conduct in that respect.

But, while the proposed establishment of a Shipping Office has been so unequivocally rejected, still more earnestly is the abolition of the Registry Office advocated; that establishment has been pronounced a decided failure, and a source of constant annoyance and dissatisfaction to masters and men "as entailing delays, and imposing idle hindrances; and destitute of any real advantage."

Its inutility is demonstrated by parties of considerable shipping experience; and the evils attendant upon a mischievous system are bitterly complained of.

In submitting to the Honorable the Lieutenant Governor the substance of the comments passed upon the proposal, the Committee beg to remind His Honor that the inefficient and unsuccessful working of the Registry system in England resulted in its complete abolition: and whereas the results of a system which was introduced in this country with similar views, *viz.*, its practical utility for the shipping of this port, have not been different from those arrived at in England, the Committee conceive that the grounds on which the system was abrogated at home, should be regarded as sufficient for its abolition abroad.

I have, &c.,
(Signed) H. W. I. WOOD,
Secretary.

APPENDIX.

Statement of the affairs of the Bengal Chamber of Commerce for the Half-year ended 30th April 1856.

Dr. Cr.

	Co.'s Rs.	A.	P.		Co.'s Rs.	A.	P.
To Office Rent,	600	0	0	By Balance of 31st October 1855,—			
Establishment,	3,345	9	6				
Charges General,	1,554	6	6	Cash in Bank of Bengal, 3,330 14 0			
Printing,	391	8	0	Company's Paper, ... 5,000 0 0			
A Post Bill for £100 at 2-1½ to Mr. C. Lane of London on account of Commercial Reports,	955	3	6	Company's Paper purchased in December 1855,	8,330	14	0
Fees paid to Counsel and Attorney for Arbitration Board,	484	8	0	Subscriptions,	2,500	0	0
A 4 per Cent. Government Promissory Note for Company's Rupees 2,500 ...	2,199	12	1	Interests for 6 Months on Company's Paper for Co.'s Rupees 7,500 at 4 per Cent.—	150	0	0
				Loan on Government Paper,	1,000	0	0
Rupees,	9,530	15	7				
Balance—							
Cash in Bank of Bengal, 1,391 14 5	8,891	14	5				
Company's Paper, ... 7,500 0 0							
Co.'s Rs., ...	18,422	14	0				
				Co.'s Rs....	18,422	14	0

MEMBERS OF THE CHAMBER OF COMMERCE.

[illegible]

RULES AND REGULATIONS

OF THE

BENGAL CHAMBER OF COMMERCE.

Adopted at a General Meeting of the Chamber, on Monday, the 9th day of May 1853.

- First.....* That the Society shall be styled "THE BENGAL CHAMBER OF COMMERCE."
- Second* That the object of the Chamber shall be to watch over and protect the general interests of Commerce; to collect information on all matters of interest to the Mercantile Community, and to use every means within its power, for the removal of evils, the redress of grievances, and the promotion of the common good; to communicate with authorities and individual parties thereupon; to form a code of practice whereby the transaction of business may be simplified and facilitated; to receive references and to arbitrate between disputants. The decisions in such references being recorded for future guidance.
- Third.....* That it being highly desirable not to recognize any principle of exclusion, all persons engaged or interested in the Commerce or Shipping of Bengal, shall, upon payment of the Subscription and on signature of the

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Rules and Regulations, be admissible as Members in the manner hereinafter described.

- Fourth ...* That Candidates for admission, proposed by one Member and seconded by another, shall be ballotted for, and a majority of votes shall decide the election.
- Fifth.....* That voting by proxy, or by Members whose Subscriptions are in arrear, be not allowed.
- Sixth.....* That the Chamber reserves to itself the right of expelling any of its Members; such expulsion to be decided by the votes of three-fourths of the Members of the Chamber.
- Seventh*...* That a majority of the firms constituting the Chamber shall be held sufficient to form any General Meeting, at which, although two or more partners of one firm be present, they are to count in voting as only one Member; and no two Members of one firm can be at the same time Members of the Committee.
- Eighth[...]* That the monthly Subscription of each Member or firm be Rupees 16, subject hereafter to increase or reduction as may be decided by a General Meeting.
- Ninth.....* That the business and funds of the Chamber shall be managed by a Committee of seven Members, consisting of the President and Vice-President, and five Members, to be elected annually at a General Meeting of the Chamber in the month of May; the President or, in his absence, the Vice-President, being Ex-Officio Chairman of the Committee, and in the absence of the President and Vice-President, the Committee to elect its own Chairman. Four to form a quorum; the Chairman, in cases of equality, having the casting vote.
- Tenth.....* That the Committee shall meet on such day of every week as it may fix as most convenient, for the purpose of transacting such business as may come within

the limits of the objects of the Chamber, and that its proceedings be laid on the table open to the inspection of Members, subject to such regulations as the Committee may deem expedient.

Eleventh. That vacancies in the Committee created by the absence of Members from the Presidency for two months, or by departure for Europe, or by death, be filled up at a General Meeting by a majority of the Members present thereat.

Twelfth. ... That the Secretary be elected by the Committee; such election to be subject to confirmation at the next ensuing General Meeting.

Thirteenth. That the General Meetings of the Chamber be held from time to time as the Committee for the time being may deem necessary. That a Special General Meeting shall be called by the President, or, in his absence, by the Vice-President, or by his order on the requisition of any five firms, Members of the Chamber, to be held within five days subsequent to the receipt of such requisition.

Fourteenth. That all Proceedings of the Committee be subject to approval or otherwise of General Meetings duly convened.

Fifteenth. That strangers visiting the Presidency may be introduced as Honorary Members for two months by any Member of the Chamber, inserting their names in a book to be kept for that purpose.

Sixteenth. That the Committee be empowered to make Bye-laws, which shall not be of any force until approved of by a General Meeting.

Seventeenth. That an Annual Report of the Proceedings be prepared; and, after being approved of at a General Meeting, printed and circulated.

Eighteenth. That the above Rules be added to, or altered, only by a majority of Members of the Chamber.

Nineteenth. That the foregoing Rules be printed, and an authenticated copy, subscribed by each Member on admission, be kept as part of the records of the Chamber. That printed copies be forwarded to Members of the Chamber, to the Secretary to Government, and to such other parties or authorities as it may be desirable to make acquainted with the objects and Rules of the Association.

** The Seventh Rule, as modified at a General Meeting of the Chamber, held on Monday, the 27th day of November, 1854.*

That any number of Members present shall be held to constitute a General Meeting, called in conformity with the Rules of the Chamber, for the despatch of ordinary business; but that no change in the Rules of the Society can be considered except at a General Meeting at which the majority of the Members of the Chamber shall be present.

† The following Rules were adopted at a General Meeting of the Chamber, held on the 18th May, 1853 :—

That the Subscription for individual Members of the Chamber be Rupees 10 per mensem, while those alone carrying on business under any style or firm, do pay the Rupees 16 per mensem, as resolved at the Chamber's last Meeting.

That the Subscription for Mofussil Members be two Gold Mohurs, or Company's Rupees 32 per Annum.

