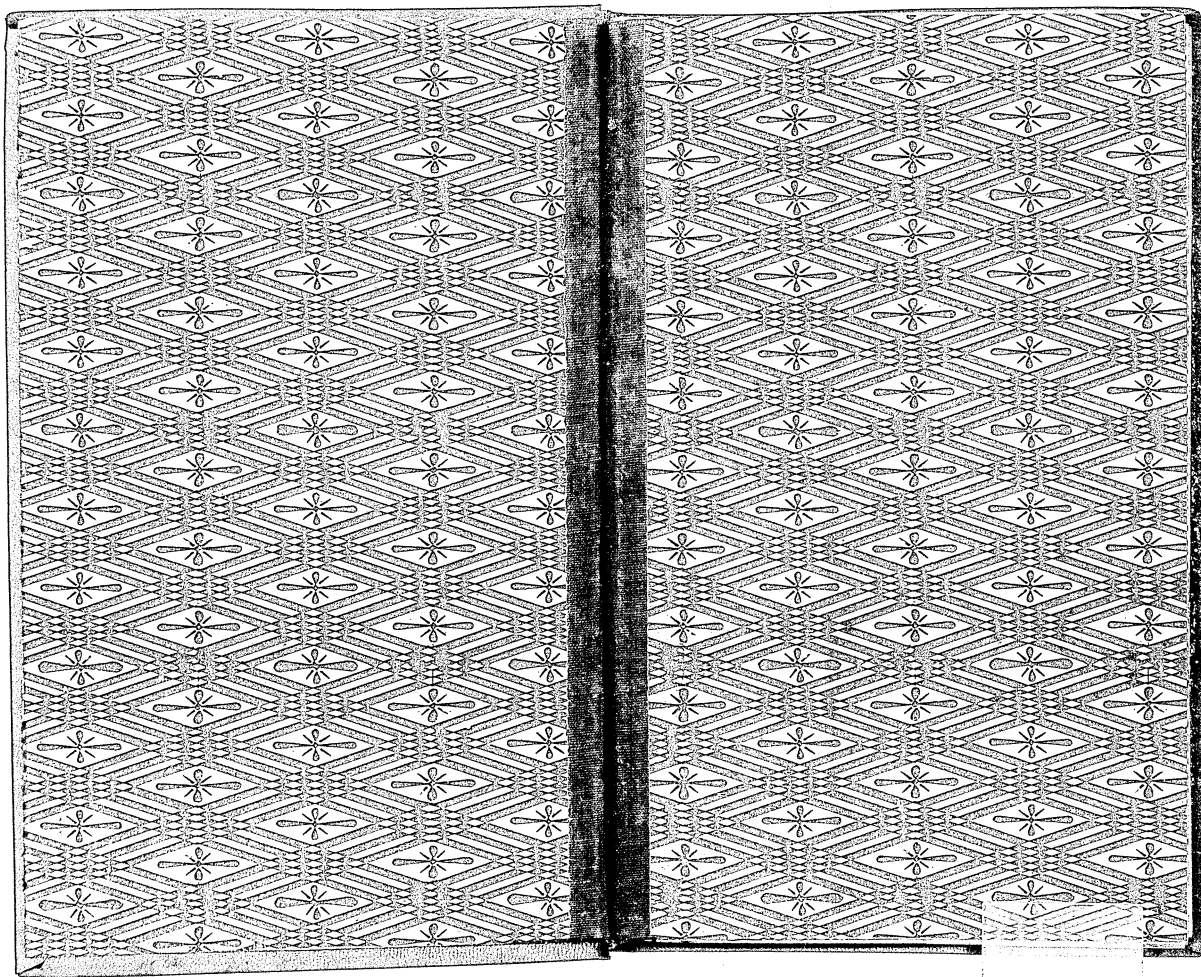


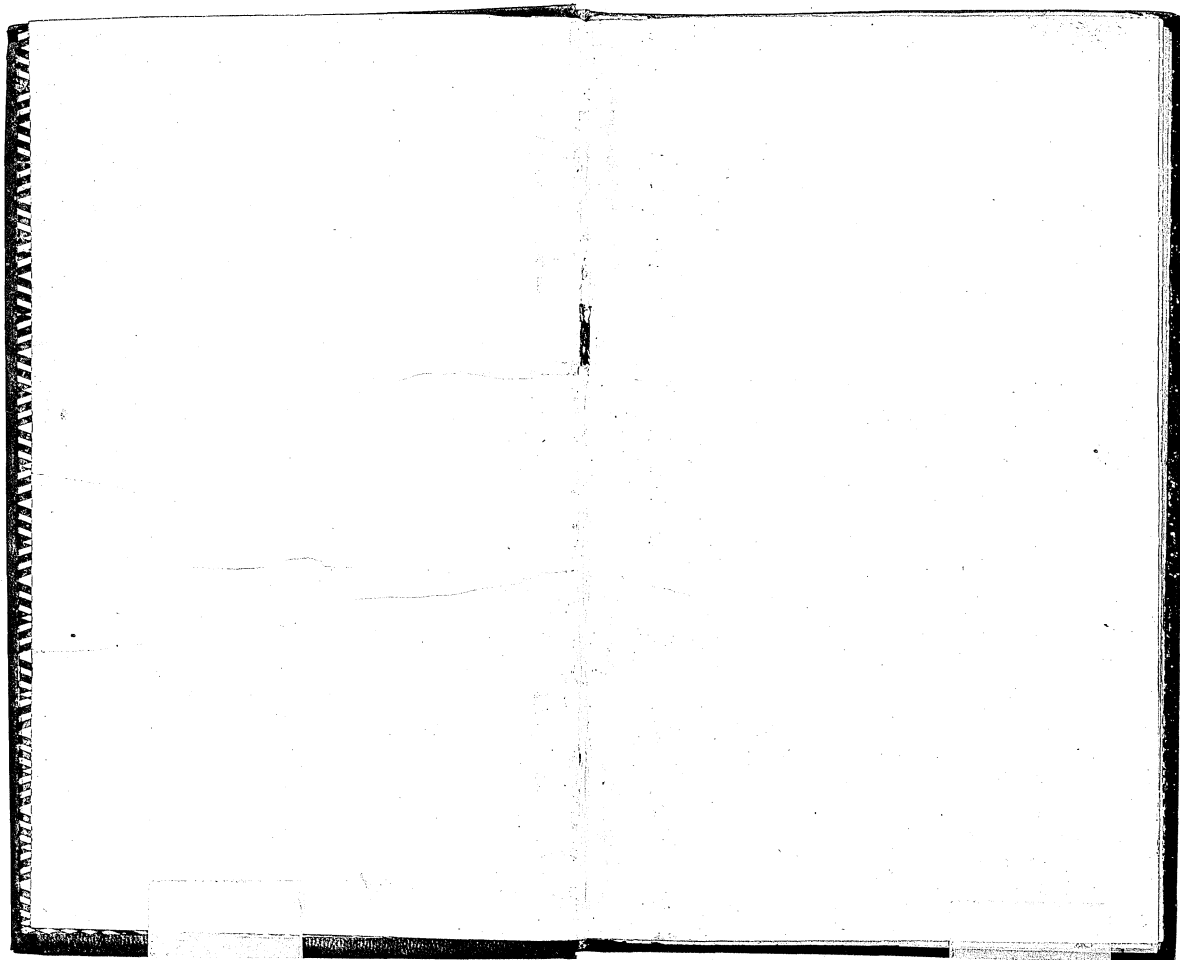
REPORT

OF THE

BENGAL CHAMBER OF COMMERCE

1ST. NOVEMBER 1866-30TH APRIL 1867





REPORT

OF

THE COMMITTEE

OF THE

BENGAL CHAMBER OF COMMERCE.

From 1st November 1866 to 30th April 1867.

Calcutta:

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1867.

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Proceedings of the Half-yearly General Meeting of the Bengal Chamber of Commerce held on Friday, the 31st May 1867.

R. SCOTT MONCRIEFF, ESQ., *Vice-President*, in the Chair.

THE Chairman, having read the advertisement convening the meeting, stated that he was sorry to see such a small number of members present, but it was hardly a day to expect a good attendance. It was unfortunate that one of their half-yearly meetings should be held just at this season of the year, and he thought that, owing to the heat of the weather, it would be better to postpone the meeting for a month, until after the rains had set in, in order that they might ensure a better attendance. He (the Chairman) was in favor of the postponement, but would leave it altogether to the meeting. It was extremely desirable that there should be a good attendance on these occasions, and he had some subjects to bring forward at this meeting that made it more desirable that they should have a full attendance. He would suggest that scrutineers should be

appointed to ascertain the votes for the office-bearers for the current year, and that the meeting should then adjourn.

A motion to this effect was moved by Mr. Henderson, seconded by Mr. Duff, and carried.

A member stated that the scrutiny might go on now; and that if a sufficient number of members appeared during the interim, the business of the meeting should be proceeded with.

After the scrutineers had finished their work and handed in their abstract of votes, the Chairman was about to put the question as to whether the meeting should be postponed or not, but Mr. Duff withdrew from seconding the motion, as several gentlemen had arrived in the meantime, and he thought the business might be proceeded with.

The motion was then withdrawn.

The Chairman then addressed the meeting as follows:—Gentlemen,—Before submitting to you the Report of your Committee for the last half-year, I should perhaps call your attention to a Resolution put by Mr. P. T. Ralli at the last half-yearly meeting, and carried, instructing your Committee to place themselves in communication with Mr. Stuart Hogg, late Chairman of the Famine Relief Committee, suggesting the publication of a Special Report of the Proceedings of that Committee. Mr.

Hogg was addressed accordingly on the subject, but his reply was to the effect that, as fortnightly reports of the proceedings of the Committee had been regularly published, no special report had been drawn up.

Our late President, Mr. Schiller, resigned his seat in April, on his departure for Europe, within such a very short time of the commencement of a new year which would necessitate the election of new office-bearers by the Chamber, that your Committee did not think it necessary to issue voting cards for the election of a President, whose tenure of office would expire in the course of a few weeks. It is owing to Mr. Schiller's resignation, which none of you can regret more than I do myself, that the duty devolves upon me, as Vice-President, of presenting the report of your Committee for the past half-year. As it was placed in your hands a few days ago, it will save much time and trouble if this meeting will consider it as read, instead of asking our Secretary to read it aloud to us; and assuming that I have your consent to this course, I proceed to offer a few remarks on those heads of the report which may seem to call for some notice from me.

River Trust.—It will be remembered that, from the very commencement of the discus-

sions on this very important subject, the Chamber called for the appointment of a Trust wholly independent of the Municipality of Calcutta. The Government of India originally fully concurred in this view. Much disappointment was felt therefore when the Government of Bengal brought forward the Act for the improvement of the port, leaving the management of the Trust to the Justices. Your Committee protested both to the Government of Bengal and to the Government of India, but in vain. The Act became law; and, so long ago as July last, a Committee of the Justices was appointed to carry into effect the provisions of the Act. What have they done during these nine months? As one of that Committee I am in a position to speak with some authority on the subject, and I grieve to have to state that, beyond appointing an Engineer to superintend the surveys, &c., the Committee has done nothing, owing to the delays caused by references from the Committee to the general body of Justices, and from these to the Government of Bengal, and from that to the Government of India; months of precious time have been wasted, and now the Committee finds itself fairly fixed. Under the Act they cannot borrow money for their operations until they have submitted a scheme for the improvement of the port, and that has been sanc-

tioned by the Government of Bengal, but they find it impossible to prepare a scheme of the kind required without a considerable expenditure of money, and they have none to spend unless they borrow, and they may not borrow till their scheme is ripe for execution. In this dilemma they have referred to Government for advice how to act, and thus almost at the outset the machinery has wholly broken down.

The question of bridging the Hooghly is the next taken up in the Report. It is two years since the Chamber drew the attention of Government to the urgent necessity of a bridge from Calcutta to Howrah, and their recommendations met with its entire support, but the proposal on being submitted to the shareholders of the East Indian Railway, was condemned by them at a public meeting held in London, and the project was allowed to rest for the time. But the enormous and rapidly increasing traffic on the line of the East India Railway convinces us, who are on the spot and able to watch it, more and more, that the question of transferring the terminus of the line from Howrah to Calcutta by a bridge is one of increasing urgency, affecting interests of a very much wider range than those of the shareholders merely, inasmuch as it affects a very large proportion of the trade of Lower Bengal and of the Upper Provinces.

Holding these views, your Committee once more ventured to address the Government of India on the subject, and in reply have been assured that the Government has again urged the matter on the attention of the Secretary of State for India.

The question of the amalgamation of the Bank of Bengal with that of the Bank of Bombay has been under consideration by your Committee; and as the Directors of these Institutions have at length agreed upon the basis on which they are to recommend the scheme for adoption by their respective shareholders, I am in a position to state what are the leading features of it. The total amount of new capital to be raised by both Banks is Rs. 1,42,03,750, of which the Bank of Bengal will provide Rs. 71,50,000, and that of Bombay Rs. 70,53,750. The shareholders of the former will receive for every Rs. 1,000 of old stock Rs. 325 of new on paying for it at 20 per cent. premium, or Rs. 390. The shareholders of the Bank of Bombay will receive for every Rs. 1,000 of old stock Rs. 675 new, paying for it at 20 per cent. or Rs. 810. The capital will be called up in two instalments; the first payable by 31st December, the second payable by 30th June 1868; if the first is not paid within the due date, the shareholder will forfeit his title to stock of equivalent amount, but will retain his

right to pay the second Call, and receive its equivalent of stock. If business under the new scheme cannot be commenced in Bombay by 1st July, there is every reason to hope that the 1st August will see the doors of the new Bank opened. It is not for me to offer any remarks here on the effect which the new scheme may have on the dividends of shareholders, but I may refer to the manner in which your Committee anticipate that the public interests are likely to be materially affected by it. You will find that we have addressed the Government of India, expressing our approval of the scheme as likely to prove of great public benefit, especially if it leads to the management of the paper currency being restored to the Bank, and to the abolition of the present system of circles. I may state that Government has not given the slightest reason to the Directors to expect that the management of the currency will be again made over to the Bank, but your Committee think that this is exceedingly desirable. They anticipate more immediate and direct public benefits, however, from the amalgamation. We all know how liable the money market at Bombay is to sudden fluctuations from causes which we on this side are unable to recognize till too late. It seems as if there is not a sufficient reserve of capital available at Bombay, as a rule, to meet the sudden strains

very often put upon the money market under the fluctuations of trade there. And it seems to your Committee that the establishment of a Bank with abundance of capital, having one foot placed in Calcutta and another in Bombay, as it were, should have the effect not only of preventing, in a great measure, sudden fluctuations in the value of money and in exchanges at both places, but, under wise management, of checking the spirit of reckless speculation, from the prevalence of which such lamentable effects have followed at Bombay, and here also in some measure.

The Report draws attention to the *famine in Orissa*. At the invitation of the Government of Bengal, your Committee assisted in summoning a public meeting last February for the consideration of the best measures to be adopted for the relief of the sufferers.

You will remember that among other resolutions one was adopted which appealed to the Editor of the *Times*, for his aid in bringing the matter before the public of England. The Relief Committee addressed a special letter to him on the subject, but he seems to have put it into his basket for waste paper. The *Times* has not taken the slightest notice of our appeal for help. From the English public, therefore, we have received nothing, but

I am glad to be able to tell you of one little community in the far north, who have not closed their ears to the cry for food from starving thousands in Bengal. The good people of Banff, when they heard of a continuance of the famine, raised a subscription among themselves which enabled them to remit to the Lord Mayor of London the sum of £35-5 for the starving in Orissa, which sum has found its way out to the Famine Relief Committee here. All honor I say to Mr. Alexander Ramsay and the other benevolent souls of Banff, who have come forward so heartily and liberally on this occasion, presenting such marked contrast to the contemptuous indifference shown by the *Times* to our appeal for aid.

Some time last February, much surprise was created by an announcement in the *Gazette*, intimating that seven Native gentlemen had been dignified with the *privilege of exemption from personal attendance at Court*. Your Committee considered that they were warranted in addressing the Government of Bengal upon the subject. In reply they received the thanks of His Honor the Lieutenant-Governor for the interest and trouble they had taken in a matter which had no apparent connection with the commercial interests of Bengal. Your Committee failed to see it. They

considered that, though prices of cotton, silk, indigo, &c., had not fluctuated, nor exchange, in consequence of the measure complained of, the rights of the public had nevertheless been prejudiced by the action of the Lieutenant-Governor, in placing seven native gentlemen, in the eyes of the Native community generally, above the law of the land; and that the interests of the commercial community were liable to suffer with those of the public at large from the practice complained of; and I appeal to you, Gentlemen, if your Committee were not fully justified in entering their protest against it and in carrying the matter up to the Government of India, as you will find they have done.

The revision of the Customs tariff is a matter which should not pass without notice. The labors bestowed upon it by the Committee to whom the work was entrusted were most arduous, and they deserve the cordial thanks of this community for the very great improvements which they recommended, and which Government adopted, in the tariff. We do not say that even now the tariff is free from faults, but we see it to be a very great improvement upon the old one; and your Committee consider that the Government likewise is entitled to our thanks, for having accepted, without the smallest modification, we believe, the recom-

mendations of the Committee who revised the tariff.

I pass on to the matter of the *Budget for 1867-68, and the License Tax*; matters which have been so talked about and written about and thought about that I shall not weary you by much allusion to them. Your Committee thought it their duty to address the Government of India protesting against the principle of the License Tax. I think their letter was a respectful one, entitled to a courteous and respectful reply. Your Committee think that the tone of the reply which they received is less courteous than they had a right to expect. But, without pausing to comment on its tone, I would draw your attention to its arguments. Look at paragraph 5 of the letter from the Government of India; it has these words "the particular justification of the License Tax, to which the Governor-General recently gave his assent, is to be found in the fact that it falls mainly on persons who at present contribute little or nothing to the revenue; while other classes are subject to special burdens." Now this is just the opposite conclusion from that arrived at by those who have to pay the tax, and who have a right to hold their own opinion about it. They consider that it falls mainly on persons of the poorer classes, who have many other indirect

taxes to pay, and that it exempts those who are really the best able to bear it. Look again at the remarks in paragraph 6:—"If by this statement, (that the License Tax is virtually a reimposition of the Income Tax) it is meant to imply that the License Tax is an Income Tax so far as it extends, the Governor-General in Council would hardly have expected such an assertion to be deliberately made. A tax which distributes the persons liable to it into a few classes, with a fixed assessment on each class, is very different from a tax which exacts from every person a payment precisely measured by his income." Our reply to this is, what determines a man's class? Is it his being a merchant, or a doctor, or a lawyer? No; the Schedule in the Act ignores *in toto* the trades and professions of the tax-payers, but fixes a man's class according to his income only; we fearlessly maintain, therefore, that this is a tax on incomes whether it licenses professions and trades or not; and that to deny this conclusion is preposterous. Towards the close of the letter, we find a remark that "His Excellency in Council is not informed of the particular mode of taxation which, in the view of the Chamber of Commerce, is in accordance with principles which can justify its adoption." Your Committee have drawn up a reply, therefore, after much con-

sideration, in which, without entering into further discussion as to the real character of the License Tax, they venture to suggest other modes of taxation which they consider should be adopted in preference to either a License Tax or an Income Tax. As the letter has not yet been completed, you will not find it in the Report, but I may state that it recommends taxation in the following shapes, if taxation is absolutely necessary. They urge still that further taxation may be imposed upon salt, without hardship to the masses of poor consumers of the article, drawing attention to the fact that in 1861 the duty was raised in all three presidencies without creating dissatisfaction, and urging that, if the duty in Bengal of three rupees four annas a maund be considered a maximum in no case to be exceeded, the duties charged in Madras and Bombay, at present much lower than in Bombay, should be raised to the level of the rate in this presidency, which would bring in a large addition to the imperial revenue. Your Committee recommend that, if the exigencies of the State demand increased taxation, an article of universal consumption, and yet of luxury, like tobacco, may well bear its share of the burden; and, lastly, they advocate the imposition of a duty on legacies and inheritances. They are well aware that Government has at different times taken into consideration

the question of a succession duty, but has considered that it would create such irritation, and be collected with such difficulty, that it would not prove a desirable mode of taxation. But your Committee think that, if the likelihood of its creating irritation is sufficient cause for not imposing a particular tax, there never was a tax less entitled to consideration than the late Income Tax, and that the License Tax now imposed, if it does not cause as much as the Income Tax did, will cause far more than may be expected from a succession duty.

The last matter which I have to notice in the Report is the election of Mr. Ogbourne as a Member of the Chamber, which requires the confirmation of this meeting. It was decided last year at a General Meeting of the Members, that none but merchants, bankers, brokers, and ship-owners should be eligible for election as members of the Chamber; had it been thought of at the time, I have no doubt that managers and agents for insurance offices would have been included in the number, but they were overlooked. When Mr. Ogbourne, the well known manager of a leading Life Insurance Society, applied for admission, your Committee thought they were justified in admitting him subject to the approval of this meeting.

Such, Gentlemen, is a sketch of the report which the Committee beg to present on retiring from office. We invite full discussion on it, and enquiry into all that we have done. I may state that our time and attention have been occupied by a great deal more than the report might lead you to suppose, but matters which were not thought worthy of notice in it have been omitted. We not unfrequently see in the newspapers, and hear in private, such remarks as—what is the Committee of the Chamber of Commerce about that it does not move in this matter or in that? I can only assure you that your Committee are most ready to receive, whether from members or non-members, suggestions as to matters which may seem to call for their attention, but they think that criticism of the kind referred to should be conciliated by the reflection that the members of the Committee, though they have as much to do as their neighbours in their own offices, freely sacrifice an hour or two of time and attention every week, for consideration of matters affecting the welfare not of themselves but of the mercantile community, that these services are recognized by no fees, the Committee are proud to be allowed to render them voluntarily, and that, as a rule, they have not been recognized even with a vote of thanks on their presenting their half-yearly reports.

Mr. J. C. Murray moved that the report be adopted, and in doing so, stated that the thanks of the Chamber were due to the Committee for their exertions during the half-year. He had one suggestion to offer to the Committee that had been appointed for the revision of the tariff. They were all greatly indebted to them for the benefits that affected the whole mercantile community, but he thought that they might put an end to the cotton duties' question. Some of their cotton goods came in under an *ad valorem* duty, and he did not see why all should not do so.

Mr. T. H. Mosley seconded the resolution.

Mr. Abendroth stated that, with regard to the remarks that had been made by the last speaker, he was in favor of the tariff generally, but he did not think that merely putting certain articles on the free list was of such vital importance as had been stated. He did not think that it would be any less trouble. Goods would have to be examined, to see if they were dutiable, and the trouble in this would be the same as before, only the Government would lose the duty they received before. With regard to that portion of the Committee's report relating to ships' manifests, it was his opinion that the reading of Section 33 of the Act, on the part of the Custom House authorities, was altogether an erroneous one with regard

to the inspection of goods. The purpose for which that clause was enacted was only to protect the revenue, and for that purpose it was quite sufficient that the Collector of Customs should know the marks and numbers of the packages. With regard to the letter about to be sent by the Committee of the Chamber to the Government of India about taxation, he (Mr. Abendroth) would like to suggest to the Committee another mode of taxation which had first been adopted in Europe, *viz.*, a property tax, and this he thought was the thing most suitable for the people of this country. With regard to the admission of the new member proposed by the Committee, he wished to point out that, at a Special General Meeting held in July last, it was resolved by an overwhelming majority that only merchants, bankers, ship-owners, and brokers should be members of the Chamber. Mr. Ogbourne could not be considered as coming under any of these classes, and he, Mr. Abendroth, did not think he could be admitted. He moved as an amendment that the report be adopted, with the exception of the paragraph in which the election of Mr. Ogbourne was submitted to the meeting, as such election would be contrary to the rules of the Chamber.

Mr. Murdoch seconded the motion, and stated that he did not think it would be desirable to

break through a rule that was only made last year.

The amendment was put and lost, the original resolution being carried by a large majority.

The Chairman then stated as follows :—Gentlemen,—As their last act before laying down office, the Committee instruct me to bring before you a matter on which they anticipate your cordial support, and it gives me much pleasure personally to be the channel of expressing their sentiments on it. I refer to the leave of absence for one year which has been granted by the Committee, subject to your approval, to our most efficient Secretary and highly-esteemed friend, Mr. Wood. For some time past his health has been such as to render it exceedingly desirable that he should visit Europe, after a residence of nearly thirty years in India, broken by only one visit to his native land eighteen years ago. For the last thirteen years Mr. Wood has been Secretary to the Chamber, and we all know how much of its efficiency has been due to his admirable business habits, laborious attention to duty, and unflinching courtesy to all coming into contact with him. The Committee regret that the income of the Chamber has not been such as to put it in their power to remunerate Mr. Wood by a salary sufficient to enable him to provide for the heavy expenses which a visit to Europe would entail upon him ;

but when informed that a change at no distant date was considered absolutely necessary for his health, they felt fully warranted in bringing the case before the members of the Chamber, with a recommendation that a subscription may be raised among them to enable Mr. Wood to take full advantage of his furlough ; and the Committee trust that many of the mercantile community, besides those who are members, will gladly contribute towards this object. Mr. Wood's public services have been of a most unpretending character, but have really been very valuable. Since the year 1858 he has been Honorary Treasurer for public subscriptions as follows :—

Venables' Memorial	...	18,000
Wilson do.	..	10,000
Baird Smith do.	...	10,700
Mead Testimonial	..	22,000
India Famine Relief Fund, 1860	...	9,43,000
Lancashire Distress Fund, 1862-63	...	5,44,000
Cyclone Relief Fund, 1864-66	...	3,54,000
Bengal Famine Fund, 1866	...	6,00,000
Candian Relief Fund, 1867	...	10,000
Orissa Famine, 1867	...	3,00,000

In all, a sum of 28 lakhs has passed through his hands during these last eight years, involving not only heavy responsibility, but a very great

amount of trouble, and his labors have been entirely honorary, except in the case of the Cyclone Relief Fund, the subscribers to which presented him with Rs. 2,500.

I may truly say of Mr. Wood that he has been for several years the Honorary Treasurer-General of the great charities of this community, and well deserves some public recognition of services which should not be overlooked because they have been rendered so quietly and modestly. Your Committee are confident of a cordial response on the part of the members of the Chamber to their recommendation, and will be very glad to receive contributions from those who are not members, but who desire to testify their esteem for Mr. Wood.

Mr. H. Crooke rose, and submitted the following resolution:—"That this meeting confirms the leave of absence granted by the Committee to Mr. H. W. I. Wood, for twelve months, from such time as he may avail himself of it, and invites contributions for the purpose of presenting him with a testimonial, in recognition of his long and valuable services as Secretary to the Bengal Chamber of Commerce."

Mr. Henderson seconded the proposition, which was carried unanimously.

At the request of the Vice-President, the result of the scrutiny of votes was announced by Mr. Murdoch as follows:—

President—Mr. R. Scott Moncrieff.

Vice-President—Mr. F. G. Eldridge.

Committee—Messrs. N. P. Caridia, A. G. Graham, Stanton Whitney, Seth Apear, and P. Mackinnon.*

Mr. Scott Moncrieff then said:—Gentlemen,—On the part of the gentlemen whom you have elected to represent you during the ensuing year, I beg to tender you their thanks for the honor you have conferred on them; and on my own part I must assure you of the very great gratification which it gives me to learn that you deem me worthy to be President of this Chamber, and of my earnest desire to conduct the duties of that office in a manner worthy of the Chamber, and justifying your confidence in me. Allow me to say one word in reference to the difficulty experienced in securing the services of gentlemen for the Committee. I have now been a member of it for nearly four years, during which it has frequently happened that vacancies have occurred requiring to be filled up before the half-yearly meeting would come round. On such oc-

* Mr. Mackinnon being unable to serve, Mr. H. Reinhold, who was next in order of votes, accepted the office.

casions it is the custom of the Committee to ascertain what gentlemen are willing to serve if elected, and they have been repeatedly disappointed on applying to members, whose assistance on the Committee has been specially desired perhaps, to receive the answer, "I am too busy to serve on Committee." We think it not fair to ourselves that any members should shelter themselves under such a plea, and be willing to take the benefit of our gratuitous labors without giving us the benefit of theirs in return. Should any vacancies occur in the Committee, therefore, during the ensuing half-year, let me hope that those members of the Chamber who have not served will consider this, if invited to do so, and come forward to assist us with their counsel and their time, as well as with their monthly subscription.

The Meeting then broke up after a vote of thanks to the Chair.

H. W. I. WOOD,
Secretary.

BENGAL CHAMBER OF COMMERCE.

REPORT OF THE COMMITTEE FOR THE HALF-YEAR
ENDED 30TH APRIL 1867.

THE Committee have the pleasure to submit their Report on the principal subjects which have come under their consideration during the last half-year.

River Trust.

FROM the commencement of the discussions on this most important subject, the Chamber had strenuously protested against the River Trust being subordinated in any way to the Municipality of Calcutta, anticipating no possible advantages from any arrangement of the kind, but serious hindrances to the success of the project. When therefore the Act was passed by the Legislative Council of the Government of Bengal, for the improvement of the Port of Calcutta, placing the control and management of the scheme under the Justices of the Peace, instead of under a body of Trustees entirely independent of them, your Committee thought it their duty to address the Government of India protesting against the Bill, and

praying that His Excellency the Viceroy would be pleased to veto it.

They were informed in reply that His Excellency had assented to it, thinking it better that the Act should come into force in order that its practicability might be tested; but that its operation would be carefully watched by the Government of India.

It appears that copies of the Chamber's correspondence with the Government of India on this subject were forwarded for the information of the Secretary of State for India, from whom a reply has been received, a copy of which has been furnished to your Committee as follows:—

From Secretary of State for India to His Excellency the Governor-General in Council.

1. The despatch of your Excellency in Council dated 27th June, No. 48 of 1866, forwarding copy of further correspondence with the Bengal Chamber of Commerce regarding the Bill for the improvement of the Port of Calcutta, has been laid before me in Council.

2. In reply I am desired to express my concurrence in the views stated in the letter No. 2187 of the 23rd June, to the address of the Chamber of Commerce, as to the exercise by the Governor-General of his power to veto Bills passed by the local Councils.

3. At the same time I feel confident that your Excellency in Council and the Lieutenant-Governor of Bengal will feel some anxiety as to the operation of an

important measure which has evoked so strenuous a protest from such a body as the Bengal Chamber of Commerce. It is my desire then, as I feel sure it must be that of your Excellency in Council and of the Lieutenant-Governor of Bengal, that the working of the new Act should be carefully watched.

The Committee for the improvement of the Port of Calcutta, under the Act referred to above, were appointed on the 6th July last, or nearly ten months ago; and it may very fairly be asked what have they done towards carrying out the object of the Act?

It is well known that they have engaged the services of Mr. Leonard as their Engineer, who has been employed for several months in the investigations and surveys necessary to enable him to decide upon the nature of the works to be undertaken by the Committee; but it is equally notorious that several months were lost in the communications which passed between the Committee and the Justices, and between the Justices and the Government of Bengal, in reference to the terms upon which the Strand Bank should be placed under the control of the Committee; and that, though the latter have at last been put in possession of it, they are without funds wherewith to undertake operations even on the smallest scale, should their Engineer submit a scheme for their approval. No blame is imputed to the Committee

for this delay, but it shows that those who, when the Act was passed, declared that it would prove of a most cumbersome and impracticable character, were justified in their anticipations. Your Committee will not fail to watch closely its farther progress, with the view of renewing their representations on the subject to Government as soon as a fitting occasion arises.

Bridge over the Hooghly.

THOUGH the urgent representations addressed by this Chamber to Government two years ago relative to the importance, on public grounds, of bridging the Hooghly, and transferring the terminus of the E. I. Railway from Howrah to Calcutta, had been fruitless, your Committee, regarding the question of too great moment to be abandoned merely because the shareholders of the E. I. Railway Company had pronounced against it, and in the hope of seeing the subject brought up for renewed discussion by the authorities here and in England, once more addressed the Government of India, praying that the project might again be taken into consideration and recommended for adoption by the Secretary of State for India. The following is a copy of their letter and of the reply:—

From the Chamber to Government of India.

The question of constructing a bridge over the Hooghly has been so frequently before the Government

of India that its re-submission for the consideration of the Governor-General in Council appears almost to demand an apology from the Committee of the Chamber of Commerce for again bringing the subject under His Excellency's notice; but the Committee are so deeply impressed with the paramount necessity of promoting the varied interests involved in the commerce of this port, that they conceive they would be open to the charge of neglecting their duty if they hesitated to make a respectful representation to His Excellency upon a subject which, in an especial degree, concerns the traffic of the country.

Two years ago a Committee was appointed to consider and report on the junction of the East Indian Railway with the Eastern Bengal Railway by a bridge over the Hooghly, and they had no difficulty in adopting the conclusion that the East Indian Railway should have its terminus both for passengers and goods brought to Calcutta; that a bridge over the Hooghly should be constructed; that its construction was of great importance; and that every effort should be made to effect an arrangement by which the traffic of the East Indian, Eastern Bengal, and Calcutta and South Eastern Railways would be centralised in Calcutta.

The action of the Government on this report has not been pronounced; and the object of the present reference is to ascertain what views are entertained by the Governor-General in Council of a project which was strongly recommended by that Committee, and to urge upon His Excellency's earnest attention the imperative necessity of affording to the railway-borne traffic of the country that relief which can only be obtained by centralising it in the Metropolis.

The obvious means of affording that relief and of centralising the railway traffic in Calcutta is by adopting a perfect system of communication between the two sides of the river, and that can only be accomplished by bridging the Hooghly at some convenient point as near the city as possible.

The project has been entertained by the East Indian Railway Company, but, although it was supported by the London Board of Directors, the scheme was abandoned in deference to the controlling wisdom of the shareholders.

The conflicting interests of that Company and the Eastern Bengal Railway Company stand in the way of a great public work being constructed, constituting a stumbling block which can only be removed by the prompt and decisive action of the State.

The Chamber of Commerce consequently appeals to His Excellency in Council for the exercise of his authority and influence in promoting an undertaking of the highest importance to the trade of Calcutta, upon the advancement of which the interests of Government and the commercial prosperity of Bengal mainly rest.

From Government of India to the Chamber.

I am directed to acknowledge the receipt of your letter of the 2nd instant, and to refer the Chamber to the papers published in the supplement to the Gazette of India of 31st March 1866, page 123, as showing what the Government of India has already done in furtherance of the recommendations of the Committee appointed in 1864 to consider and report on the question of the junction of the Railways in Bengal by a bridge over the Hooghly.

The Secretary of State has now again been addressed on the subject, in view to more decisive steps being taken in the matter.

This assurance of the support extended to their views by the Government of India encourages your Committee to believe that the scheme for a bridge over the Hooghly will, at no distant date, be put in such train as to ensure its successful accomplishment.

Amalgamation of the Banks of Bengal and Bombay in connection with the currency.

On this subject the following correspondence has taken place between your Committee and the Government of India :—

From the Chamber to Government of India.

The Committee of the Chamber of Commerce have learned with very great satisfaction that, with the approval of the Government of India, negotiations are on foot between the Directors of the Bank of Bengal and those of the Bank of Bombay having for their object the amalgamation of these two institutions into one new Bank, possessing privileges equal to those hitherto extended to each by Government, and that the shareholders of the Bank of Madras are to be invited to consent to the amalgamation of that institution with the projected one, in order that the latter may assume the position of a great imperial Bank, having a branch at each Presidency town, with an agency at every city of importance throughout British India.

2. The Committee have every hope that these negotiations will be brought to an early and successful issue, anticipating very great benefit to the commerce of the country from the establishment of a Bank which shall occupy the position indicated above, especially if advantage be taken of the opportunity to transfer to it the entire management of the paper currency of the country, and to introduce a gold coinage.

3. In reference to the existing paper currency, the Committee desire me to observe that their experience entirely confirms the views expressed by the Right Honorable Mr. Massey in his memo. on the subject, dated 2nd February 1866, that "the currency note fails to fulfil its legitimate function as a substitute for and an auxiliary to the metallic circulation," and that "the existing arrangements of the currency circles in the Mofussil do not afford the requisite facilities for the conversion of the note,"—views fully corroborated by the replies furnished by the officers in charge of Treasuries to the questions submitted to them by the Currency Commission. The Committee of the Chamber of Commerce believe that the paper currency, as at present authorized, is practically of little advantage to the commerce of the country at large, owing to the circle system, which precludes the negotiation of a currency note for full value at any Treasury beyond the limits of its own circle, and they consider that a system which shall provide for the conversion of the note into cash without discount at one or more centres in every province and district of British India is urgently required.

4. But as they believe that such a system could not be established on a sound basis without a very large

addition having been first made to the metallic circulation; and that, in order to secure its efficiency, it would be necessary to separate entirely from the Government Treasuries the department for the issue of the paper currency with its cash balances, the Committee submit that the present opportunity is singularly favorable for the introduction of a gold currency, and for the transfer to the proposed Bank of the entire management of the note circulation of the country, on principles analogous to those which control the note circulation of the Bank of England.

5. It is not the province of the Committee to enter into details as to the manner in which measures of such importance should be carried out, but they venture most respectfully to crave that the views which they have now the honor to submit may receive the careful attention of His Excellency the Governor-General in Council, when the arrangements in reference to the proposed new Bank are submitted for the final approval of Government.

From Government of India to the Chamber.

I am directed to acknowledge your Secretary's letter dated 10th April 1867, expressing the satisfaction of the Chamber that negotiations are on foot for the amalgamation of the Banks of Bengal and Bombay; alluding to the probable advantages of the measure; and stating that the amalgamated Bank might be made instrumental for the introduction of a gold coinage and the better management of the paper currency.

2. In reply I am to state that, in any proposals which the Governor-General in Council may submit to Her Majesty's Government founded on the report of the

Currency Commission, His Excellency will not fail to advert to the views of the Chamber on the important subjects dealt with in the Report.

3. In the 4th paragraph of your letter the expediency of a separation of the cash balances of the Currency Department from those of the Government Treasuries is noticed. I am directed to state that they have been entirely separate ever since the introduction of a Government Paper Currency.

Though it appears that the shareholders of the Bank of Madras have no desire to see that institution amalgamated with the Banks of Bengal and Bombay, your Committee are gratified to learn that the Directors of the two latter have agreed upon the principles and conditions of amalgamation which they are to recommend for acceptance by their respective shareholders; and, as it is understood that the project has the entire approval of the Government of India, there is every reason to hope that it will soon be carried into effect.

Famine in Orissa.

At the close of last year the harvests generally over Lower Bengal had been so plentiful, and the distress caused by the late famine had disappeared in so many districts, it was believed that the sufferings of the people of Orissa likewise had come to an end in the presence of abundant supplies of grain. Much surprise was, therefore, expressed when it became known from official sources in the

month of January last that, owing to the total failure of their crops after wide-spread inundations last August, the inhabitants of a very large tract of country in the District of Orissa were left wholly without the means of supporting themselves, and must perish under famine if not maintained at the public expense till their next harvest could be reaped. In reply to a communication from the Government of Bengal, inviting the co-operation of the Chamber in raising subscriptions from the public for this purpose, your Committee consented to support the movement, on the condition that the public should be invited to place their contributions in the hands of a Committee of gentlemen, non-official as well as official, who should be responsible for the use made of such funds. This was readily conceded by His Honor the Lieutenant-Governor, and the Committee lent their aid in the arrangements for a public meeting summoned by the Sheriff of Calcutta, for consideration of the best measures to be adopted for the support of the suffering classes in Orissa. The meeting was held in the Town Hall on the evening of the 12th February, His Excellency the Viceroy presiding; when resolutions were adopted inviting subscriptions from the public and appointing an Orissa Famine Relief Committee. A resolution was also adopted containing an urgent appeal to the Editor of *The Times* for the aid of that journal in raising contributions in

England for the relief of the famine-stricken. Your Committee learn that a copy of that resolution was forwarded to him with a special letter from the Relief Committee, but that not the slightest notice of it has been taken by the journal in question. Though it was feared that a second appeal for aid (following closely upon that of last August, which was so liberally responded to by all classes of the community) might not be received with favour, your Committee have very great pleasure in stating that the amount of support accorded to the movement greatly exceeded the anticipations which had been entertained on the subject.

Exemption of Native Gentlemen from personal attendance in Courts of Civil Judicature.

THE *Calcutta Gazette* of 7th February contained a Notification by the Government of Bengal, to the effect that His Honor the Lieutenant-Governor had been pleased to exempt certain Native gentlemen from personal attendance in the Courts of Civil Jurisdiction under the provisions of Section 22, Act VIII of 1859, but without any statement of the grounds upon which this privilege had been conferred upon them. As some of these gentlemen were well known residents in this city and engaged in pursuits bringing them daily into contact with various classes of the community, (one of them indeed being a much-respected Member of this Chamber), and as it was not known that their

public services had been of a kind entitling them to a distinction so unusual and marked, your Committee considered that, in the interests of the mercantile community, they were justified in addressing to the Government of Bengal the following letter on the subject, dated 13th March 1867 :—

From the Chamber to Government of Bengal.

It appears by a Government Notification, dated 7th ultimo, that His Honor the Lieutenant-Governor has been pleased to exempt from attendance at Court certain Native gentlemen under the provisions of Section 22, Act VIII of 1859, which declares "that the Government may, at its discretion, exempt from personal attendance at Court any person whose rank, in the opinion of Government, entitles him to the privilege of exemption."

2. As this privilege is unknown in any other part of Her Majesty's dominions, and exists only in violation of one of the first principles of justice—that which recognizes all men as equal in the eye of the law—His Honor will not be surprised to learn that the Committee of the Chamber of Commerce, while allowing that, under special circumstances (as for instance where the privilege has been hereditary in a family, or where the social customs of the people sanction it) it may be a wise expediency not to extinguish it at present, nevertheless conceive it to be only their duty to the mercantile community of this city to watch with jealousy the exercise by Government of its prerogative to confer this privilege where it has not been enjoyed before, and are not disposed to see it bestowed on any whose claims to it are questionable, without protest.

3. It appears, from Section 22 of Act VIII quoted above, that the qualification for the privilege of exemption from personal attendance at Court is one solely of rank. The Committee are justified therefore in applying this test to the nominations made by His Honor in the Notification of 7th ultimo, and as they recognize among the seven Native gentlemen specified therein the name of one well known to them as a merchant of this city, and that of another equally well known as a vakeel practising in the Appellate Court, they instruct me to ask most respectfully what is the rank possessed by these gentlemen which, in the estimation of His Honor, entitles them to a privilege so special in its character as the one in question?

4. The Committee gladly acknowledge that the seven gentlemen named in the Notification enjoy the respect and confidence of their fellow-citizens, but believe it will not be considered as any disparagement of their merits if it be asserted that there are many other Native gentlemen in this city, of equal social rank with these, who enjoy in no less degree that confidence and respect, and who will naturally be surprised if the privilege is not extended to them likewise. In the absence therefore of any guarantee or assurance that it will not be freely conferred upon others of this class, the Committee feel bound, in the interests of justice, to ask further where they are to find the line which is to limit the exercise by Government of its prerogative to bestow a privilege so opposed to the spirit of the British Constitution as that of exemption from personal attendance in Court?

To this, the Committee received a reply, as follows, dated 19th March:—

From Government of Bengal to the Chamber.

In reply to your letter dated the 13th instant, I am directed by the Lieutenant-Governor to state, for the information of the Committee of the Chamber of Commerce, that, in his opinion, the rank of the Native gentlemen to whom reference is made entitles them to the privilege of exemption from personal appearance as parties in the Courts of Civil Judicature, and that in the exercise of the discretion vested by law in the Government on that behalf they were exempted accordingly.

2. One of the members has recently received from His Excellency the Governor-General in Council the title of Rajah, and was in consequence allowed the exemption which has been invariably extended to Natives of that rank. The other six either are or have been Members of the Council of the Lieutenant-Governor for making Laws and Regulations, who, under Her Majesty's warrant, enjoy rank and precedence among the high officers of State above all Civil and Military servants of the Crown and other persons not holding such offices. This is the reason why these Native gentlemen, who, as the Committee justly observe, enjoy the respect and confidence of their fellow-subjects, have been exempted from personal appearance as parties in Court. It is a privilege which they enjoy in common with all Rajahs created by the Government, and with all Native ladies of rank, and one which, though of little or no real advantage, they value highly as a social distinction.

3. The Committee may be right in supposing that the exemption of parties from personal appearance in the Civil Courts, though expressly sanctioned by law, is opposed to the spirit of the British constitution, but I am to remind them that in India this exemption has always

existed, and that it is only of late years that the personal appearance in Court of parties to a suit either in India or in England has been made under any circumstances compulsory.

4. The Lieutenant-Governor desires me in conclusion to thank the Committee for the interest and trouble they have taken in a matter which had no apparent connection with the commercial interests of Bengal, and regarding which therefore it did not occur to the Lieutenant-Governor to consult them.

This letter made it plain to the Committee that the Native gentlemen in question had been dignified with the special privileges of exemption from personal attendance at Court solely as Members of the Legislative Council of the Government of Bengal, and that a precedent had thus been established liable to be greatly abused, and to have a pernicious effect among the Native community. On such considerations, and in the hope of obtaining some expression of opinion on the subject from the Government of India, of a character which would prevent the recurrence of a similar injurious exercise of his prerogative by His Honor the Lieutenant-Governor, your Committee addressed the following letter to the Secretary to the Government of India, dated 17th ultimo; but up to date no reply to it has reached them:—

From the Chamber to Government of India.

I am desired by the Committee of the Chamber of Commerce to request that you will have the goodness to submit, for the consideration of His Excellency the

Governor-General in Council, the accompanying copies of their letter, dated 13th ultimo, to the Secretary to Government of Bengal, and of his reply, dated 19th ultimo, on the subject of a notification by the Government of Bengal, dated 7th February, intimating that His Honor the Lieutenant-Governor had been pleased to exempt certain Native gentlemen from personal attendance at Court under the provisions of Section 22 of Act VIII of 1859.

2. It will be seen from the letter of the Secretary to Government of Bengal, that he describes this privilege as one which, "though of little real advantage, is valued highly as a social distinction" by Native gentlemen. That such should be the case, as it undoubtedly is throughout Native society, seems to the Committee evidence of a prevailing absence of respect for the Courts of Justice which is much to be deplored, and which Act VIII of 1859, and recent application of it by His Honor the Lieutenant-Governor, cannot be said to discourage.

3. The Secretary to Government of Bengal appears to argue that, because the exemption from personal attendance in Courts has always existed in India, therefore the privilege ought not to be abolished, even though opposed to the spirit of the British Constitution,—a conclusion the rashness of which it is unnecessary for the Committee to demonstrate. The exemption is one eminently characteristic of a state of society in which Courts of Justice worthy of the name were unknown; and as the Government of India has thought it necessary to legislate not only for the perpetuation of the privilege but for the extension of the circle of the privileged, it seems not unreasonable to conclude that the ignorant masses

are thereby encouraged in their belief that the Courts of Justice of the present day are no more entitled to the respect and confidence of the people than they have been at any time during the past.

4. As the Committee have received the thanks of His Honor the Lieutenant-Governor "for the interest and trouble they have taken in a matter which had no apparent connection with the commercial interests of Bengal," they desire to state very briefly, for the information of His Excellency the Governor-General in Council, the grounds upon which they deemed it to be their duty to take action in this matter. The nominations under the notification of the Government of Bengal, dated 7th February, had excited surprise, it is believed, in various classes of society, Native as well as European, as it was generally held that the social status of some of the gentlemen selected by His Honor was not such as to entitle them to the mark of distinction conveyed thereby. And as the members of this Chamber found one of their own number thus exempted, who, though he has been for many years one of the most highly respected of their body, was not known to have publicly earned a special privilege of this kind conceded to no other member of the mercantile community, the Committee considered then, as they consider now, that it lay entirely within their province to address the Government of Bengal with some expression of the feelings freely entertained on the subject among not a few merchants of this city, by whom it was considered that commercial interests were not wholly unaffected by the notification in question.

5. In explanation, the Secretary to the Government of Bengal states that out of the seven gentlemen selected

by His Honor the Lieutenant-Governor, "six either are or have been members of the Council of the Lieutenant-Governor for making Laws and Regulations," and that "this is the reason why these Native gentlemen have been exempted from personal appearance as parties in Court"—leaving it to be concluded, in the absence of any assurance that this shall not be considered a precedent, that every Native gentleman, selected to be a member of the Council of the Government of Bengal, becomes entitled thereby to the privilege which is the subject of this correspondence.

6. The Committee consider that the explanation offered by the Secretary to the Government of Bengal fully justifies the course which they have adopted with the view of drawing attention to the case, and as they are convinced that such an application of Act VIII of 1859 was never contemplated by the Government of India when that Act was passed, they most respectfully crave that His Excellency the Governor-General in Council will be pleased to place on record such an expression of opinion in reference thereto as shall not only debar the recent nominations of the Lieutenant-Governor of Bengal from being allowed to form a precedent, but shall assure the public that, in future, the powers conferred by the Act shall be exercised with more caution than has been observed by His Honor the Lieutenant-Governor in the instance under notice.

Revision of the Customs Tariff.

THE Report of the Commission appointed to revise the Customs Tariff having been published subsequent to the last General Meeting of the

Chamber, the Committee think it desirable to place before Members the recommendations submitted by the Commission for the orders of the Government of India.

The attention of the Commission was directed to the following points :—

1st.—The adjustment of a set of valuations applicable to India generally ;

2nd.—A new classification and consolidation of the enumerated articles ; and

3rd.—The removal to the free list of petty articles which neither yielded, nor were likely to yield, any appreciable revenue.

In reporting upon the first point, the Commission remark that the values assigned to Cotton Piece Goods and Twists had received their special attention, but they were of opinion that as the markets for those staple imports were in a very unsettled state it was not then a favorable time for fixing tariff values. Following the current rates, which were still very low, the values assigned had been considerably reduced from the former tariff rates, and sufficient relief would thereby be afforded to meet the immediate urgencies of the case. The Commission specially recommended that those values should be subjected exceptionally to revision as soon as the result of the American cotton crop for 1867 was known, as

a further and very marked change in the position of those articles would probably then occur.

In the values of Copper, Brass, and Yellow Metal suitable reductions had been made, relieving the trade and calculated to lead to increased consumption.

The classification and consolidation of articles have been advantageously re-arranged ; the tabular and alphabetical form, and introduction to the fullest extent possible of English denominations and English weights and measures, will prove of useful service to the merchant.

No fewer than 127 articles of petty value, each yielding less than Rs. 1,000 per annum, were recommended for transfer to the free list, *viz.*, 39 of import and 88 of export, and some others which, though of greater value, had special claims to exemption from duty.

Having thus attended to the instructions of Government, the Commission took the opportunity of suggesting other changes—an increase in the duty on all champagnes, sparkling wines, and liqueurs, of 8 annas per imperial gallon, and reducing the duty one-half on all wines (except Madeira, Port, and Sherry) with the view to encourage the importation of Clarets and other light wines better suited for consumption in this climate.

The Commission also recommended other measures having for their object the relief of the import and export trade, to the extent of Rs. 1,61,695 on the former and Rs. 4,61,810 on the latter: Rs. 6,23,505 altogether.

At the same time, while they urged the remission of that amount as a benefit to the public and a real and substantial relief to trade, they were not unmindful of the requirements of the State, and as a means of increasing the revenue, without in any way hampering the grain trade of the country, they suggested that the duty on rice and grain of all kinds should be increased from 2 to 3 annas per maund—an increase which would yield Rs. 16,00,000, or £160,000.

It may be noticed, however, that one of the members of the Commission, Mr. J. A. Crawford, the Collector of Customs, dissented from the majority as to the duties on wine and the additional duty on grain: he did not think that the proposed reduction of duty on wines would be attended with the advantages anticipated by the other members, and that wines were fairly subject to taxation at present rates, being essentially luxuries in the proper sense of the word. His objection to the additional duty on grain was based on the ground that all export duties were indefensible, except under the direct necessity of the State, and

contrary to the principles of political economy. Mr. Crawford, on the other hand, proposed a moderate addition to the duty on Salt, which, he thought, would not only replace the loss from the abolition of the export duties throughout all India, but provide also a surplus fund to meet deficiencies in other sources of revenue.

Execution in Independent Native States of the Decrees of British Courts.

YOUR Committee have much satisfaction in placing upon the Chamber's records the following important representation by the Government of India regarding the execution in Independent Native States of the Decrees of British Courts:—

Letters from certain Political Officers have been laid before the Governor-General in Council objecting to the Resolution No. 23, dated 31st January last, on the execution of the decrees of British Courts in Foreign States, and the subject having been under further consideration, I am now directed to communicate to you the following observations of His Excellency in Council on this important matter:—

2. The principle on which the decrees of one country are recognized by the Courts of another country, rests on the following broad consideration:—

“It is the province of every sovereignty to administer justice in all places within its own territory and under its own jurisdiction, to take cognizance of . . . the controversies that arise within it. Other nations ought to

"respect this right; and as the administration of justice necessarily requires that every definitive sentence regularly pronounced be esteemed just and executed as such, when once a cause in which foreigners are interested has been decided in form, the Sovereign of the defendants ought not to hear their complaints. . . . In consequence of this right of jurisdiction, a decision made by the Judge of the place within the extent of his authority ought to be respected, and to take effect, even in foreign countries."^{*}

3. Execution must, of course, be sought under the judicial procedure of the country where the decree is desired to be enforced. And it is open to the Court in which application is made, to question the judgment, and to admit evidence impeaching it, on the ground of want of jurisdiction, of imperfect notice, or of any patent fraud or false statement affecting the decree. But where there is no such impeachment, a decree, if founded upon regular judicial proceedings, should be recognized as conclusive by the Courts of all other countries.

4. The Governor-General in Council thinks that there is no just reason why this equitable principle should not be recognized throughout India. The difficulty consists in the great variety of judicial practice prevailing in the Governments and Chiefships of the country, and the entire absence frequently of any regular Courts or system of legal procedure.

5. Wherever there are regular Courts, His Excellency the Viceroy and Governor-General in Council would leave the decree-holder himself to apply for execution through

^{*} See Story's Conflict of Laws, Chapter XV., Section 585.

them. But in many Indian States there are no regular Courts of Civil Justice, and no recognized distinction between the Government in its executive and in its judicial capacity. In such cases all that can be done is to provide that the decree shall be brought to the notice of the Native Government in order to its being recognized and put into execution so far as the system in force under the administration will permit. This can best be done by the decree-holder submitting his application to the Political representative of the British Government, who should transmit the application to the Native Court with the recommendation that the decree be recognized, and effect given to it in whatever way the system of administration will permit. The degree and the mode in which the application should be pressed must depend on considerations relating to the particular administration prevalent in the country, and to the merits of each case, on which points the political authority will be the best judge.

6. Lastly, on the question of reciprocity, His Excellency in Council quite admits that the practice should, as far as possible, be reciprocal. But here a difficulty arises. Under the British Government, as under all civilized Governments, the Civil Courts are separate from the Executive Government, and exercise their functions independently. The Government can act on them only through the Legislative. It might be reasonable to expect that the decree of a Court in a Native State, bearing on it the marks of having been passed after regular investigation and under the generally recognized principles of judicial procedure, if presented for execution in a British Court, would be received and recognized in the manner explained at the beginning of this letter. At any

rate it has yet to be shown that our Courts would offer objection; and it will then be time enough to consider the point.

7. In respect of States possessed of no regular Courts and judicial system, it is evidently impossible for our Courts to take cognizance of informal requisitions resting upon no legal guarantees. And if here we cannot offer reciprocity, it is only because under the conditions of the case reciprocity is impossible. But the defect subsists simply in consequence of the backward condition of the Native Governments, and may at any time be cured by the establishment of regular Courts guided by the judicial principles recognized by all civilized States. And this being the case, His Excellency in Council conceives that the complaint of want of reciprocity falls to the ground.

8. Such are the instructions which the Viceroy and Governor-General in Council purposes to issue on this subject. But before doing so, His Excellency in Council will be glad to consider any modifications which you may think proper to suggest."

The subject having been referred to the Chamber for an expression of opinion, the Committee conveyed their fullest concurrence in the principle of the instructions issued by the Governor-General in Council; and they trust that the facility with which fraudulent absconders have hitherto found means of sheltering themselves in territories beyond the reach of the law will be destroyed by the reciprocal action of our own Government and that of Foreign Native States.

Adhesive Stamps.

THE Committee's reply to the reference made by the Board of Revenue on the question of how the plan of special adhesive stamps had worked was given at length in their last report; and they now submit the conclusion of the correspondence. The Committee are not satisfied with the view taken of the matter by the Government of Bengal and the Board; and they will renew their representation if they find that any inconvenience attends the system which they deprecate.

From Board of Revenue, L. P. to the Chamber.

With reference to your letter No. —, dated the 10th October last, I am directed to forward herewith, for the information of the Committee of the Chamber of Commerce, copy of an extract, para. 2, of a letter No. 168, dated the 18th instant, received from the Government of Bengal, negating the proposition for extending the use of adhesive stamps, subject to the provisions of Section 8 of Act X of 1862, to certain documents ordinarily used in commercial transactions.

Extract from a letter from Govt. of Bengal to the Board of Revenue, L. P.

2. Referring to the 4th paragraph of your No. 1962, dated the 3rd ultimo, I am to state that the Lieutenant-Governor concurs with the Board in thinking that the use of adhesive stamps which shall not be subject to obliteration in the Stamp Office, on the documents alluded to by the Chamber of Commerce, cannot be permitted.

Compulsory Registration of Partnerships and of Deeds of Trust or Gift.

Your Committee have been favored with the following letter on this subject from the Committee of the Chamber of Commerce at Bombay, enclosing copy of a letter addressed to them by certain Native Merchants and Bankers of that city:—

From the Bombay Chamber to the Bengal Chamber.

I have the pleasure to hand you herewith, by direction of the Committee of Management of this Chamber, for the information of your Chamber, copy of a memorial from certain Native Merchants and Bankers of Bombay praying the Chamber to move Government for an enactment to make a registration of partnerships and deeds of trust or gifts compulsory under penalties, and also of a letter from the Chamber to the Bombay Government drawing its attention to the Memorial, expressing concurrence in its principle, and earnestly urging Government to bring the subject to the notice of the Government of India, in order that the whole question may be deliberately considered with a view to legislation upon it as early as may be practicable.

This Chamber is deeply impressed with the necessity of some measure of this kind for the protection of the interests of Merchants and Bankers, and the Committee have desired me to express a hope that, in the event of their views being concurred in by the Bengal Chamber, you will give your valuable aid to the movement by addressing the Government of India in support of the action that has been taken.

From the Native Bankers, Merchants, &c., of Bombay to the Bombay Chamber.

We, the undersigned Native Bankers, Merchants, and others, beg to intimate our cordial approval of the opinion expressed by the Chamber of Commerce in its last Annual Report as to the desirableness of a legislative enactment for the compulsory registration of partnerships. We are of opinion that such an enactment is urgently required; and that if the wishes of the Chamber are complied with by Government, such compliance will not only benefit the entire commercial community, but will effect considerable moral good. We beg leave to suggest that the non-registration of partnerships (giving the name, residence, previous occupation, &c., of each partner in full) and of all changes made from time to time by the retirement of old, or introduction of new partners, should be made punishable in the same way as the non-registration at present of Joint Stock Companies, and we would further recommend that no partnership firm should be allowed to appear plaintiffs at law for claims which may have originated at any period prior to their partnership being registered.

Another enactment which is in our opinion urgently required in the interests of the commercial community, for obtaining which we solicit the influence and exertions of the Chamber, is a law for the publication of deeds of trusts or gifts. Instances have lately come to light of persons of influence and wealth having privately placed considerable portions of their property or possessions in trust, or given the same away nominally as gifts to their relations, but really to be held for the benefit of themselves and their families in case of their being unfortu-

nate in their speculations. The effects of such proceedings are most serious; and unless some measures are taken to prevent a recurrence of them, the entire system of commercial credit is endangered, a result which could not but be disastrous to the interests of trade and to the commerce of Bombay. We would point out, for the consideration of your Chamber, that, in the cases referred to, it was found out only on the bankruptcy of the parties that the property supposed to stand in the name of bankrupts, and to be available for the payment of their debts, had been made away with; and unless some legislative enactment be passed, such as that now asked for, it will create distrust even in the richest and most upright traders, because no one will know whether or not their properties have been transferred over to others. We would further point out that, if debtors are in this way enabled to obtain the sanction of law for trading on the credit of possessing wealth which had previously been placed beyond the reach of creditors, there is no saying to what extent the example just brought to light will be followed hereafter. The evil we are noticing is clearly one of those cases in which the English law would teach the people of this country a convenient mode of practising dishonesty to which they had been strangers previously. We therefore suggest that, when any one individual sets a part in trust or makes a gift out of his property for the benefit of himself, his wife, family, relatives, or friends, such deed of trust or gift shall not be valid, unless described and notified in the Government Gazette. We would also recommend that the proposed Act be made retrospective and require the publication of all deeds of trusts and gifts executed twelve months prior to the passing of the Act.

Begging of the Chamber to take the above matter into consideration, with the view of pressing the same upon the attention of Government, &c., &c.

From the Bombay Chamber to Government of Bombay.

I am directed by the Committee of Management of the Chamber of Commerce to forward herewith, for the information of His Excellency the Governor in Council, copy of a Memorial addressed to the Chamber by a number of the principal Native Merchants and Bankers in Bombay praying the Chamber to bring to the notice of Government "the desirableness of a legislative enactment for the compulsory registration of partnerships" and of deeds of trusts or gifts.

When handing up to Government in March last year the minutes of various members of the Chamber on the Bill to amend the law of partnership in India which was at that time before the Governor-General's Council, I had the honor, in my letter dated 23rd idem, to direct the attention of Government to the necessity for a registration of partnerships, and of the commanditarius loans that might be made under its provisions, but the Bill was passed into a law before the suggestions referred to could have been brought to the notice of the members of the Legislative Council of India.

Since the Bill referred to became law, the question of a compulsory registration of partnerships has again been under the consideration of the Chamber, and it was recently resolved that Government should be addressed on the subject, with a view to a Bill being introduced into the Legislative Council of India, the provisions of which should be framed in such a manner as would provide for accomplishing the objects above mentioned.

The numerous insolvencies of native firms which have taken place in Bombay within the last ten months, have revealed a very scandalous state of things in respect to the manner in which native copartnerships are commonly carried on.

It has been proved, when investigating the facts connected with some of the insolvencies under Act XXVIII of 1865, that Native Merchants have been carrying on business under several different names, and have thus obtained credit and advances from English Merchants and Bankers that would never have been accorded to them, had the actual state of affairs regarding the constitution of these native firms been known.

A common mode of procedure appears to be somewhat as follows:—four or five natives form themselves into as many separate firms, with distinct and separate names, but really consisting of the same persons; they go for advances to English Merchants and Bankers, each taking a certain proportion; and in this way much credit has been obtained on a basis so exceedingly small that serious loss has been incurred by English houses where, if the real circumstances connected with such firms had been known or could have been in any way obtained, credit would not have been given at all.

Cases are known to the Chamber where men have regularly bought and sold for native firms, signed the names of the firms, and were always supposed to be members of the firms; yet, when insolvency afterwards ensued, they denied they were partners, and were thus enabled to get rid of their liability, because it was almost impossible to prove their statements to be untrue.

The question of a compulsory registration and publication of deeds of trust and gift referred to in the memorial of the Native Merchants and Bankers is hardly second in importance to that of partnerships.

The experience of members of this Chamber fully corroborates all that is set forth in the Native Merchants' memorial regarding the manner in which property has been conveyed to near relatives or given away nominally as gifts but really intended to be held for the benefit of the families of men who have become bankrupt, and who defraud their creditors by thus making away with their property without the slightest compunction when they can contrive to do so without bringing themselves within the grasp of the law.

For the protection of the Mercantile and Banking interests of this country against these serious evils, this Chamber is of opinion that the most effectual remedy will be found in a carefully considered scheme of compulsory registration of partnerships, and deeds of trust or gift.

A custom already prevails amongst European Merchants in India of voluntarily announcing by advertisement, in the Government Gazette and the local newspapers, all changes whether as regards the retirement of existing partners, or the admission of new ones, and by their voluntarily supplying to the compilers of the Annual Calendars the names of the various partners of which their firms are respectively composed. No such custom prevails amongst the Native Merchants; on the contrary the greatest secrecy is observed by most of them; and it is next to impossible for European Mer-

chants and Bankers to find out the truth about Native firms, as regards the position and liability of ostensible partners when they have an interest, or suppose they have, in concealment.

Machinery for carrying out a scheme of partnership registration could be readily attached to the present Registration Office. There might be two Registers alphabetically arranged: one of firms, and another of the individual members composing firms with the necessary particulars as to age, place of residence, and such other details, as might be considered requisite for facilitating reference and otherwise affording information regarding the constitution of firms which those having business relations with a body of partners have a right to know.

The names of persons who sign for firms, or hold powers of attorney authorizing them to act for firms, should also be included in the Registers.

Compulsory registration would be indispensable to the efficiency of the scheme, and registration should be enforced under certain penalties.

The character of the penalties is a matter of detail that there need be little difficulty in arranging; but on this point the Chamber, though fully concurring in the principles of the memorial from the Native Merchants, does not commit itself to the approval of the details as to the manner in which they propose to carry out the objects of the same.

In bringing this subject before Government I am directed by the Committee of Management of the Chamber respectfully to express a hope that His Excellency

the Governor in Council may take it into his early consideration and press the same on the attention of the Government of India with a view to legislation at the earliest possible date. Any information or assistance Government may require, in dealing with a question so important to the Mercantile Banking interests of this country, which it may be in the power of this Chamber to afford, shall be cordially and cheerfully rendered.

Without concurring in all the recommendations submitted by the Native memorialists your Committee had no hesitation in lending their cordial support to the leading features of their proposal, namely, a compulsory registration of partnerships and of deeds of trust and of gift, which they did in the following letter:—

From the Chamber to Government of India.

The Committee of the Chamber of Commerce have received from the Bombay Chamber copy of a representation to the Government of Bombay as to the expediency of a legislative enactment for the compulsory registration of partnerships and of deeds of trusts and gifts.

The Chamber states that "the numerous insolvencies of Native firms which have taken place in Bombay within the last ten months have revealed a very scandalous state of things in respect to the manner in which Native co-partneries are commonly carried on. It has been proved, when investigating the facts connected with some of the insolvencies under Act XXVIII of 1865, that Native Merchants have been carrying on business under several dif-

ferent names, and have thus obtained credit and advances from English Merchants and Bankers what would never have been accorded to them, had the actual state of affairs regarding the constitution of these Native firms been known. Cases were known to the Chamber, where men have regularly bought and sold for Native firms, signed the names of the firms, and were always supposed to be members of the firms: yet when insolvency afterwards ensued, they denied they were partners, and were thus enabled to get rid of their liability, because it was almost impossible to prove their statements to be untrue."

The extent of this practice is so great, and its consequences are so serious, that many Native Bankers, Merchants, and others have recognised the necessity of appealing to the Chamber for the adoption of such stringent measures as will effectually put a stop to the system of fraud from which they, in common with the European Merchants, have so severely suffered.

They are of opinion that the compulsory registration of partnerships will be attended with great benefit to the entire commercial community, and effect considerable moral good; and while they urge that legal provision should be made in this important respect, they also strongly advocate the necessity for bringing deeds of trust and gift within the operation of the law.

They declare that "instances have lately come to light of persons of influence and wealth having privately placed considerable portions of their property or possessions in trust, or given the same away nominally as gifts to their relatives, but really to be held for the benefit of

themselves and their families in case of their being unfortunate in their speculations." They assert that "the effects of such proceedings are most serious; and unless some measures are taken to prevent a recurrence of them, the entire system of commercial credit is endangered, a result which could not but be disastrous to the interests of trade and to the commerce of Bombay."

Copies of the communication from the Bombay Chamber of Commerce to the Government of Bombay, and of that of the Native Bankers and Merchants to the Chamber are herewith submitted for the consideration of the Governor-General in Council.

In placing these papers before His Excellency, the Committee of the Chamber of Commerce believe His Excellency will not fail to be struck with the spontaneous action of the native community who have unhesitatingly denounced the fraudulent conduct of some of their number, and who urgently demand the protection of the law on behalf of their commercial honor and security. The Committee are of opinion that such a proceeding is highly creditable to the Native Merchants and Bankers of Bombay, whose desire to place beyond all question as to their character the commercial transactions in which they are engaged merits at the hands of the Governor-General in Council the most favorable consideration which His Excellency can give to it.

The Committee cordially concur in the representation of the Bombay Chamber, and earnestly desire to support the movement which they have initiated.

They therefore respectfully recommend that the Act for the Registration of Assurances (Act XVI of 1864) may be extended to the registration of partnerships and of all

deeds of trust and gift, and they pray the Governor-General will be pleased to direct the introduction into the Legislative Council of a Bill which shall make such provision in this respect as may appear expedient to His Excellency.

The Committee have been informed, in reply to the above, that their representation had been transferred to the Legislative Department, where the subject is under consideration.

Adulteration of Cotton in the N. W. Provinces.

THE Committee took up this question as soon as it was brought to their notice, and addressed the Government as to the expediency of legislative protection of the trade against the fraudulent system obtaining in the markets of the Upper Provinces, especially in the District of Agra, where it is alleged to be carried on to a great extent.

No final reply has been received, and the present position of the reference will be found in the following correspondence.

From the Chamber to Government of India.

The Committee of the Chamber of Commerce have received a copy of a letter addressed to the Government of the North-Western Provinces regarding the practice of adulterating cotton which prevails extensively among the sellers of that article in almost all the districts of the North-West, especially in that of Agra. It is stated that the fraud is perpetrated by enclosing "rubbish of various descriptions, especially cotton in its raw state, with

"the seeds, old cotton taken from the inside of old razais, old clothing, and extraneous matter of other kinds, in the middle of the bale, concealing it in such a manner as to prevent detection without the particular precaution of examining every bale in half a dozen different places." It is further represented that to such an extent is this practice carried on in the District of Agra—which, of all the districts in the North-West, has attained the greatest notoriety in this respect—that the cotton sold there is looked upon with particular disfavor in the Calcutta market on account of the frequent adulteration, large buyers of cotton being compelled to abandon, in a great measure, the purchase of the production of that district.

The practice is increasing to such an extent, it is stated, that there is every probability of Bengal cotton being in consequence so depreciated in the English market as to affect the trade in a most serious manner.

Under these circumstances the attention of the Government of the North-West Provinces was directed to the necessity of a legislative enactment for the prevention of the fraudulent adulteration of cotton, similar in its general provisions to Act IX of 1863 of the Government of Bombay; and I am desired by the Committee of the Chamber of Commerce to request you will submit this important matter for the consideration of the Legislative Council of the Governor-General, with the view to the introduction of a Bill for the prevention of adulteration of cotton and the better suppression of frauds in the cotton trade in the Presidency of the Lieutenant-Governor of the North-West Provinces and in other territories where it may be expedient to apply its provisions.

From Government of India to the Chamber.

I am directed to acknowledge the receipt of your letter dated the 1st instant, which has been forwarded to the Government of the North-West Provinces for early enquiry and report, and in the meanwhile to request that it may be stated whether, in the opinion of the Chamber, the state in which cotton is received in Calcutta bears out the representations made by their informant regarding the practice of adulterating cotton in the North-West Provinces, and whether the existence of the practice, to any great extent, is in fact a matter of notoriety in Calcutta.

From the Chamber to Government of India.

In reply to your letter No. 2958 of the 22nd instant, the Committee of the Chamber of Commerce desire me to state that they believe their informant's representation to be substantially correct, and the fact that cotton purchased in Calcutta is frequently rejected on account of its being unequal to the samples upon which it was bought supports that representation.

Bales of cotton when opened out for examination frequently present all the appearances of adulteration; and it is rarely the case that up-country cotton can be purchased here without the greatest care being taken that the quality is not inferior to its alleged condition.

River-side Dispensaries.

Among the measures recommended by the Sanitary Commission for Bengal for improving the condition of European sailors in this port was the establishment of river-side dispensaries for the

prompt treatment of cases of sudden sickness in the shipping.

The proposition had the approval of the Lieutenant-Governor, who considered that two dispensaries in convenient situations on the river-side, or a hulk in a central position in the port, would conduce much to the preservation of life among the seamen: the only difficulty in carrying out the scheme was as to the source from which the cost of maintenance should be defrayed.

The views of the Chamber on this point having been called for, the Committee stated, in their reply of 16th January, that a moderate charge, just sufficient to cover actual expenses, would be cheerfully paid by the shipping, and that the Port Fund would be the proper channel for defraying and recovering the cost.

At the same time they submitted that the actual state of that fund should be carefully ascertained before any additional tax was placed upon the shipping, as they believed that the fund had been debited with expenses which should have been borne by the imperial revenue, and that, if these were written back, there would be a considerable surplus available for the support of dispensaries and other conveniences for the shipping.

A copy of the fund account and of the report of a Committee appointed to inquire into its

position having been furnished by Government, it was reprinted for the use of Members, and circulated on the 20th February.

/ Octroi Duties in the Upper Provinces.

THE Committee addressed the Government of India in the following letter regarding the levy of an octroi duty on merchandize in transit into the interior. No reply has yet been given to this communication, and the Committee are not without hope that their submission of the injurious effect of such duty on trade will be favorably considered.

From the Chamber to the Government of India.

In the Financial Statement submitted to the Council of the Governor-General on 7th April 1864, Sir Charles Trevelyan referred to the various sources from which funds were derived for maintaining roads, improving the sanitary state of towns, assisting education, and promoting every other object of local interest, and made the following remarks on the subject:—"Municipal receipts form another increasing item. The mode of raising the Municipal funds depends, of course, upon the Municipalities. In the Punjab and North-West the favorite mode is by an octroi or town duty. Such duties were formerly levied on behalf of the Government, and were abolished 30 years ago, in the wake of the transit duties, because they interfered with the free course of the general trade through the principal marts. Since their re-introduction, in the shape of a Municipal tax, the same symptoms have re-appeared. The principle that town duties are a tax on the consumption of the towns for whose benefit they

are levied, and that they should, on no account, be extended to any article belonging to the transit or general trade, ought to be jealously guarded."

The soundness of that principle cannot be questioned. Its observance would have afforded satisfaction and encouragement to those who are interested in the trade with the interior of the country: but it has been represented to the Chamber of Commerce that the imposition of octroi duties materially affects an important branch of that trade.

The levy of a local tax of 3 per cent. on British cotton piece goods which pay a customs duty of 5 per cent. at port of entry, tends greatly to check their importation into provincial markets, and by reweighting them with an octroi duty, places them at a considerable disadvantage in competing with native-made cloth which is unduly fostered at the expense of the imported article.

Interruption to the free introduction and general consumption of British cotton goods is thus established, and the traffic in manufactures which contribute so largely to the imperial revenue unfairly restrained.

It is therefore the desire of the Chamber of Commerce to see that obstructive obstacle removed, and they submit the matter for the consideration of Government, with the view to an early abolition of a tax from the pernicious influence of which it is expedient that trade should be permanently relieved.

Time allowed for application for Refund of Export Duty on short Shipments and Relands.

This matter was prominently noticed in the last half-yearly report; and the Committee have

the satisfaction to state that their representation to the Government of Bengal having been submitted for the orders of the Governor-General in Council, His Excellency was pleased to overrule the decision of the Lieutenant-Governor, based on the opinion of the Board of Revenue; and the following letter disposed of the difficulty against which the Chamber remonstrated. The concession made by the Governor-General in Council was precisely what the Committee applied for:—

From the Government of India to the Government of Bengal.

With reference to your letter of the 15th instant, No. 141, I am directed to state that, on consideration of the representation made by the Chamber of Commerce, the Government of India is inclined to think that the proviso of Section 132 of the Consolidated Customs Act is unnecessarily stringent, and that the relaxation asked for is reasonable.

2. Having regard to the promptitude with which ships sail after clearance, a merchant cannot be said to have failed in exercising due diligence if he gives notice to the Custom House of re-land or non-shipment within three days after departure of the ship; but if this indulgence is granted, no application after three days should be entertained.

3. I am accordingly to request that the Government of India may be informed whether the Chamber of Commerce are willing, on behalf of the shipping interest, to accept these terms.

/ Transhipment of Goods without paying Duty.

THE following correspondence will shew the result of the Committee's action in this matter:—

From the Chamber to the Government of India. 17th May '67

By direction of the Committee of the Chamber of Commerce, I have the honor to request you will submit for the consideration of the Select Committee of the Council of the Governor-General of India for the purpose of making Laws and Regulations that it appears expedient to extend to the Presidencies of Bengal and Madras the provisions of the Bill which has been referred to the Select Committee for their report, viz., the "Bill to authorise the transhipment, without payment of duty, of goods imported into Bombay by Steamers."

The object of the Bill is to avoid the inconvenience involved in the existing system of requiring bonds for the duty payable on imported goods before transhipment, and to permit goods to be re-exported (on payment of a fee) leaving the duty to be adjusted at the ultimate port of destination.

The inconvenience complained of in Bombay, under the present arrangement, has been equally felt in Calcutta; considerable quantities of goods, intended for transmission to Burmah, arrive here by steamers from England, *via* Suez, and the same difficulties attend the transhipment in Calcutta as attend transhipment in Bombay; and the provisions of the Bill appear to be as applicable to one port as the other, and, as the Committee believe, equally to Madras.

The Committee would also submit for consideration that the convenience of the trade would be promoted

if the provisions of the Bill extended to goods imported by sailing vessels, as well as by steamers.

From Government of India to the Chamber. 24 Jan'y 87

Referring to the Bill to authorize the transshipment, without payment of duty, of goods imported into Bombay by Steamers, and to your letter of the 17th instant, I am directed by the Select Committee to whom the Bill has been referred, to request that you will favor them with a statement showing the bulk and value of goods transhipped in the port of Calcutta during (say) the last five years.

From the Chamber to Government of India. 1 Feb'y 87

In compliance with the request contained in your letter No. 12 of the 24th ultimo, I beg to forward herewith a statement showing the bulk and value of goods transhipped in the port of Calcutta during the last five years.

STATEMENT showing the bulk and value of Goods transhipped in the Port of Calcutta during the last 5 years.

Discrements or Distinct Classes of Goods.	1861-62.		1862-63.		1863-64.		1864-65.		1865-66.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Peas .. Pcs.	32706	137115	43507	211878	41785	250132	71015	1322160	81832	962381	248186	1716868
Commodated Coats ..	122910	631110	392408	3998939	466270	1038900	303762	2190898	363717	467811	1919307	11093101
Singapore ..	3100	5462	2920	13672	3230	12010	6060	55002	47703	243555	63082	232700
Manillas ..	4852	23915	10653	45784	10473	62708	28923	121258	17772	121151	66188	376670
Madagascar Coats ..	41235	171237	121716	573161	133575	289183	48668	237307	115152	1011263	411661	2293041
China ..	.....	.....	2723	12116	12859	32310	12910	103337	21270	138031	49057	521077
India ..	.....	.....	2061	17251	1153	7406	1210	8208	11151	3650	16235	12160
East India ..	.....	.....	.....	.....	8720	48623	67338	127515	238	1250	5933	11993
Coast ..	.....	.....	.....	.....	23	129	610	100	236	.....	.....	435
Galle ..	.....	.....	.....	.....	230	1829	129	590	360	12712	1670	2669
North America ..	.....	.....	.....	.....	.....	.....	200	590	.....	.....	.....	2193
Hallides ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ponang ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Awatalla ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Chittagong ..	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total ..	630112	2185203	37107	260021	138713	800834	1107163	7081581	1041353	1217538	3178710	2030007

In Exports of Great Britain and India		1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	Total.
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Malacca	... Bales.	1617	452913	3089	872582	4177	3070983
Panama	... "	2372	489763	2947	683468	2717	1006339
Panama	... "	48	22100	11	3390	62	30793
Singapore	... "	1	230	...	...	...	...
Ceylon	... "	...	...	45	10256	11	5312
Manilla	... "	...	...	...	...	...	...
Great Britain	... "	...	...	...	...	...	...
Chittagong	... "	...	...	4	609	...	...
China	... "	...	...	3	996	...	...
Gulf	... "	5	1615	...	...	29	13951
Penang	... "	...	...	4	719	...	...
Total	...	4183	561575	6067	1561065	7306	4327397
				7383	3130116	9617	5170795
						30126	16795019

In Exports of Great Britain and India		1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	Total.
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Panama	... Tons.	2977	127542	5011	260116	6111	307860
Malabar Coast	... "	1038	50850	268	9181	629	24301
Manilla	... "	326	5872	655	21571	1818	93517
Manilla	... "	111	591	24	472	4	147
Great Britain	... "	...	...	504	11170	80	2381
Penang	... "	...	...	...	...	12	470
Hankow	... "	...	...	...	...	8	1290
Singapore	... "	150	4110	...	...	...	...
		4392	108715	6402	306113	7853	363913
Total	...	...	...	...	...	18031	910002
						18031	1179841
						55162	983007

Re-Exports or Re-Imports of Goods.		1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	Total.						
		Quantity.	Value.	Quantity.	Value.	Quantity.	Value.						
Madras	... Pes.	5575	44845	2549	21038	7265	77632	8735	111690	1313	20469	23559	27805
Pegu	... "	1486	8302	872	5648	2912	20690	1640	22955	2208	18324	8578	80783
Manilla	... "	.....	.....	.....	.....	.....	.....	64	640	.....	.....	64	640
Singapore	... "	.....	.....	.....	.....	2189	10835	.....	.....	1299	3741	3140	19120
Canton	... "	.....	.....	.....	.....	1000	10400	.....	.....	100	888	1100	11388
Chingong	... "	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4213	45346
Bombay	... "	.....	.....	.....	.....	4010	46346	.....	.....	.....	.....	.....	.....
China	... "	.....	.....	.....	.....	156	1895	.....	.....	.....	.....	156	1950
Great Britain	... "	814	6437	.....	.....	.....	.....	.....	.....	.....	.....	811	6357
Total	...	7079	53024	3812	30206	17253	36571	10489	139955	4503	48703	44112	44140

All other Re-Exports.	1861-62.		1862-63.		1863-64.		1864-65.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
Comorand Coast Pes.	104118	300453	92622	103888	256531	185670	202813	202813	92622	300453
Ceylon .. "	130948	24466	14963	26922	108867	40085	53318	53318	130948	24466
Gulf .. "	120501	56877	20698	48203	108867	40085	40085	40085	120501	56877
Singapore .. "	77165	63719	55332	108867	96769	8309	8309	8309	77165	63719
China .. "	6283	24066	13153	2901	5504	3109	32911	32911	6283	24066
Pegu .. "	130881	21885	13775	2901	29013	29013	103357	103357	130881	21885
Manilla .. "	21192	51177	3582	3109	29513	29513	103357	103357	21192	51177
Batavia .. "	317963	77800	68406	205103	4468	2769	75117	75117	317963	77800
Total ..	339643	614045	614045	891713	4468	2769	531092	531092	339643	614045

RECAPITULATION.

British Cotton Piece Goods	.....	Total for 5 years as above	.....	Pieces	6437810	Value Rs. 34902007
American Cotton Piece Goods	.....	.....	.....	Pieces	55152	.....
Indian Cotton Piece Goods	.....	.....	.....	Pieces	55152	.....
Other Cotton Piece Goods	.....	.....	.....	Pieces	44412	.....
Other Goods	.....	.....	.....	(Quantity not stated)	.....	.....
All other Re-Exports	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....

Total Value Rs. 58159116

The Bill was amended by the Legislative Council in the form proposed by the Chamber, and the privilege of transshipping goods without paying duty on them at time of importation, which it was intended originally to apply to Bombay only, have been extended to Madras and Calcutta. The Committee recommended a transshipment fee of 4 annas per package.

Specification of the Contents of Ships' Manifests.

THE following correspondence will inform the Chamber that the Committee's remonstrance with the Government of Bengal, in a matter of material interest to the trade of the port, resulted in the withdrawal of an excessively harsh order issued by the Collector of Customs, by direction of the Board of Revenue.

Members are aware of the practice which rules the entry of ships' manifests and of the form in which they are usually prepared: that practice has been observed for years, and acknowledged by Government as a well understood custom of the port of Calcutta: but the Board of Revenue, in their awakened anxiety that the law—which they have so long ignored—should be strictly obeyed, and that the practice of merchants should conform to the law, considered it their duty to direct that the long established usage should be discontinued, and the provisions of the Customs Act rigidly complied

with. They therefore ordered that it was not sufficient to describe the cargo as *merchandise*, or in any other general way, as had been done for years past; a detailed and minute specification was required; and the Collector was instructed to demand it and to enforce the prescribed penalties if necessary. The demand was accordingly made, but it will be seen that the Government of Bengal, although it at first sanctioned the course adopted by the Board, admitted the force of the Chamber's objections and directed that, until the orders of the Supreme Government had been received on a question which related generally to all ports of India, the Board's orders should be held in abeyance, and the practice hitherto followed adhered to.

From the Govt. of Bengal to Board of Revenue, L. P.

I am directed to acknowledge the receipt of your letter No. 95, dated the 11th instant, and in reply to state that the Lieutenant-Governor considers the Board's view of the law in respect to the submission of manifests to be perfectly correct, and His Honor approves of the instructions issued by them to the Collector of Customs on the subject. The Lieutenant-Governor is of opinion that the Commander of a vessel is bound by law to obtain all the requisite information as to the goods he ships; and if he neglects to do so, he should be punished. In regard to cases which cannot be particularly described, the Collector should, as directed by the Board, cause them to be opened somewhere without the Custom House premises.

From the Chamber to Govt. of Bengal.

The Committee of the Chamber of Commerce have already represented for the consideration of the Honorable the Lieutenant-Governor the unreasonable proviso attached to Section 132 of the Customs Act; and it is again their duty to submit for His Honor's attention the unreasonable requirements of other Sections of the Act, the enforcement of which by the Collector under the orders of the Board of Revenue is causing the utmost inconvenience and annoyance to the Mercantile community.

The Sections referred to are as follows:—

"XXXIII.—It shall be lawful for the local Government of any Presidency or place, by notice in the Official Gazette, to fix a place in any river or port beyond which place it shall not be lawful for any vessel, whether laden or in ballast, arriving from any foreign port or place, to pass, until the Master or Commander thereof shall have delivered to the Pilot, Officer of Customs, or other person duly authorized to receive the same, a report or manifest containing a true specification of all goods imported in such vessel, with such particulars (as to the name, nation, tonnage, cargo, and ports of lading of such vessel) and made out in such form as shall from time to time be directed by the Chief Customs Authority of the Presidency or place in which such river or port is situated."

"XXXIV.—If, in any river or port wherein a place has been so fixed by the local Government, the Master or Commander of any vessel arriving from a foreign port or place, shall wilfully omit, before passing beyond such place, to deliver a report or manifest in the form, and

containing the particulars indicated in the last preceding Section, in so far as they are applicable to his ship, cargo, and voyage; or if any report or manifest so delivered shall not contain a true specification of all goods imported in such vessel, such Master or Commander shall, in every such case, be liable to a penalty not exceeding one thousand rupees."

The former Section requires that a ship's manifest shall contain a *true specification of all goods imported in such vessel*, and the latter imposes a heavy penalty upon a Commander if his manifest does not contain such specification.

The Board cannot be ignorant however that the Clauses in question have been regarded as a dead letter alike by Government and by the public, simply from the inability of Masters of vessels to comply with their requirements.

The only materials from which a manifest can be completed by a shipmaster are the copies which he retains of the bills of lading signed for his cargo; these bills of lading, as a rule, contain such a very general description of the goods which they represent that a large majority use the simple word "merchandise" for the purpose, and so careful are ship-masters to protect themselves from the responsibility which they might incur were they to admit that they are acquainted with the character of the goods they receive on board that in signing bills of lading they generally add the words "contents unknown."

Will it be believed that in the face of these facts, with which the Board ought to be perfectly familiar, and, utterly disregarding the injustice and inconvenience cer-

tain to follow upon any sudden interference with a practice which has obtained ever since Calcutta became a port, without the slightest reference to the mercantile community, the Board has considered itself warranted in issuing a peremptory order to the Collector to enforce the penalty prescribed on such ship-masters as fail to comply with the letter of the Act?

From different quarters representations of the very great inconvenience occasioned by this course of action on the part of the Board have reached the Committee, who feel that they cannot too earnestly entreat the early attention of His Honor to the matter in the hope that the order in question may be cancelled forthwith.

P. S.—I am directed to annex copy of a communication on this subject from the Superintendent of the Peninsular and Oriental Steam Navigation Company:—

From P. & O. S. N. Co. to Chamber.

On the arrival of the mail steamer "*Golconda*" yesterday forenoon, the usual manifest and ship's papers were made out and taken to the Custom House, for the purpose of entering her, but the Collector of Customs was pleased to order a fine to be levied against the Company, because among some of the entries the words "merchandise," "sundries," and "unknown" were used instead of a more definite signification of the contents of some of the packages. I accordingly called upon the Collector, and he informs me that in ordering the fine he is carrying out the orders of the Board of Revenue who base these instructions on Sections XXXIII and XXXIV of the Consolidated Customs Act No. VI of 1863.

I have therefore paid the fine under protest, as you will perceive by the annexed copy of my letter of this date to the Collector, and have now to beg that you will be so good as to bring this matter before the Members of the Committee of the Chamber of Commerce, with a view of appealing to the Lieutenant-Governor on the subject, should the Committee agree with me in thinking that this order of the Board of Revenue is unjustifiable.

From Govt. of Bengal to Board of Revenue, L. P.

With reference to the correspondence noted in the

Board's letter No. 95, dated 11th Jan. 1867. margin, I am directed To Board, No. 412, dated 31st Jan. 1867. ed to forward, for the information of the Board of Revenue, a copy of a letter from the Chamber of Commerce dated the 30th ultimo, and to state that, until the orders of the Government of India are received on the question, which relates generally to all ports in India, the orders issued by the Board should be held in abeyance, and the practice hitherto followed in this port should be adhered to.

Levy of Drawback Duty on Bonded Goods.

The Committee brought this subject to notice of members in the following Circular dated 29th January:—

By the 137th Section of the Customs Act it is provided that, "upon the re-export by sea, to any foreign port or place, of any goods, except salt or opium, imported by sea into British India from any foreign port or place, and upon which duties of Customs have been paid

on importation, seven-eighths of such duty shall be repaid as drawback, and one-eighth shall be retained as reserved duty :” but the Section does not and cannot apply to *bonded* goods which pay no duty until they are cleared for home consumption, and which can be re-exported without payment of duty; consequently no reservation can be made of any part of the duty to which the goods would have been liable had they been taken out of bond.

The Custom House authorities, however, as the Committee learn, have been in the habit of levying, on *bonded* goods at time of re-exportation, one-eighth of the estimated duty just as if the duty had been actually paid at time of importation; and the Committee understand it has been lately ruled that the Collector has no right to apply to *bonded* goods cleared for re-exportation the Section which applies only to goods that *have paid duty*.

Importation of Lucifer Matches and other Combustible and Explosive Articles.

By Act III of 1865 the Conservator of the Port has certain powers vested in him for the purpose of guarding against accidents by fire, and the Committee were of opinion that, with the view of affording additional protection, it would be a proper precaution to bring within the operation of the Act all packages containing lucifer matches and articles of a combustible and explosive kind.

They also proposed that none of these importations should be permitted to be landed except under special Regulations; that they should not be

discharged from ship into a lighter containing other goods, nor landed at any crowded ghât, nor taken, under any circumstances, within the Custom House premises and sheds on the river bank.

The Government of Bengal approved of the suggestion, and directed the Board of Revenue to give it effect.

Inland Postage on Letters, Papers, &c.

EARLY in February last the Committee placed themselves in communication with the Director-General of the Post Office, relative to the charge of an *inland* postage, in addition to ordinary postage, on letters and other covers on their receipt and delivery at the Calcutta General Post Office. The Committee protested against such additional postage, and the following correspondence will shew the endeavours they made for its remission, and the circumstances under which it was disallowed :—

From the Chamber to the Director-General.

I am directed by the Committee of the Chamber of Commerce to communicate with you on the subject of the Post Master's Notices, Nos. 194 and 198, relative to the levy of inland postage in addition to all other postage on letters, newspapers and price currents, and to request you will be so good as to inform them under what circumstances and by what authority such additional taxation has been imposed upon the public.

From Director-General to the Chamber.

In reply to your letter, dated 1st February, I beg to inform you that the proviso in Section 6 of Act XVII of 1854, which exempted from Indian inland postage newspapers, &c., received by sea when delivered at the place of receipt, and newspapers, &c., posted for despatch by sea when posted at the place of despatch, is omitted from Act XIV of 1865; consequently newspapers received by sea in, or despatched by sea from, Calcutta are now liable to the same Indian rate of postage that is leviable on similar articles delivered or posted at any other place in India.

From the Chamber to the Director-General.

I am directed by the Committee of the Chamber of Commerce to state that in their opinion the reason assigned in your letter No. 3249 of the 1st instant for the levy of Indian inland postage, in addition to all other postage chargeable under the Post Office Act on letters, papers, and price currents, on delivery from and despatch to places mentioned in the Postal Notices referred to in my last letter, does not appear to warrant the levy of such postage on covers received at the Presidency Post Office for delivery or despatch.

It does not appear to follow that such additional postage should be charged because a Section of a repealed Act which specially provided that such postage should *not* be charged has been omitted from the Act now in force. On the contrary the Committee of the Chamber are of opinion that while it was an inadvertence on the part of

the Legislature to omit that proviso from Act XIV of 1866 it seems unjustifiable to levy, on that ground, a tax which requires the special authority of the law.

The reasonableness of the proviso, which is contained in the following words, is apparent:—“The rates of postage specified in this and the following Section may be charged on all letters or other articles which shall pass through any Post Office, *provided* that such postage shall not be charged on letters or other articles received through Her Majesty’s mails, when such letters or articles are delivered at the place of receipt; nor on any letter or article transmitted by Her Majesty’s mails, when posted at the place of despatch of such mails; nor on any newspaper received by sea otherwise than through the East India Company’s post and delivered at the place of receipt; nor on any newspaper posted for despatch by sea otherwise than through the East India Company’s post, when posted at the place of despatch.”

The levy of an inland postage on covers received and posted at a place where Her Majesty’s mails are delivered and despatched appears to have no rational basis; and it is manifestly unjust to increase by the levy of a local tax the postage which is charged for carrying a cover from one place of receipt to another.

The postage on a letter from Calcutta to any part of the United Kingdom is not added to by a local rate levied in London, because it has to be conveyed to its destination, however distant, from the General Post

Office,—the place of receipt; nor does Her Majesty's Post Master General levy a local rate in addition to the ordinary postage on covers posted for transmission abroad.

It may be taken for granted that, in fixing rates of postage, care was taken by both Her Majesty's Government and the Government of India that such rates should more than cover the expense of carrying on the service of the Post Office; and the additional taxation, under the name of Indian inland postage, can be considered in no other light than an unfair burden cast on the public, especially on the commercial section of it, on whose behalf the Committee of the Chamber of Commerce desire to record their earnest protest.

From Director-General to the Chamber.

In reply to your letter dated the 4th instant, I beg to inform you that I have no authority to give instructions at variance with the terms of the existing law, according to which the same postage is chargeable upon letters posted or delivered in the town of Calcutta as on those posted or delivered in other places in India.

2. The omission of the proviso which existed in the former law was, I have reason to believe, well considered.

3. The law was carried out on the issue of the Notification of the Government of India, No. 2841, dated 14th July 1866, which appeared in the *Gazette of India* of the 21st July 1866.

4. I may mention, for the information of the Chamber,

Ceylon.	Natal.
Penang.	Reunion.
Singapore.	Port Elizabeth.
China.	Cape of Good Hope.
Hong-Kong.	St. Helena.
Australia.	Ascension.
Mauritius or Port Louis.	Malta.
	Gibraltar.

that, on a representation submitted by me on the 22nd of December 1866, His Excellency the Governor-General in Council has

been pleased to exempt from the payment of Indian inland postage correspondence between India and the countries named in margin.

5. A Notification to this effect will shortly be issued.

British India Steam Navigation Company.

THE Government of Bengal having referred to the Chamber for an expression of opinion as to the expediency of renewing the contracts between the Government of India and the British India Steam Navigation Company, the Committee replied, on the 25th March, that, taking into consideration the necessity, on purely political grounds, for a frequent and well-conducted communication by sea between the seat of Government and British Burmah and the intermediate ports of Chittagong and Akyab—there being no postal service by land—and that the cost to Government, for maintaining that communication would be very considerable, they were of opinion that the subsidies granted under the 3 contracts, amounting to £20,000 per annum, were very moderate, and that the satisfactory performance by the Company of

the public mail service fully entitled them to the renewal of the contracts applied for.

The Budget for 1867-68.

THE annual Financial Statement of the Government of India was submitted to the Council of the Governor-General on the 5th of last month.

As the Imperial Accounts had to be rendered a month earlier than the usual date, the Statement for 1866-67 embraced only 11 months; the financial year closing on 31st March, instead of 30th April as hitherto, the estimates for the complete year had been disturbed; and in consequence of short receipts from Opium to the extent of £632,016, and from Customs and Mint of £276,068, altogether £1,208,084, and of excess of expenditure by a nearly equal amount, the accounts represent a deficit of £2,395,247.

For the year ending 31st March 1868, the Budget discloses an estimated deficit of £1,057,522, after providing for Public Works extraordinary to the extent of £2,325,000; and in partial extinction of that deficit, £500,000 is expected to be raised by a tax on trades and professions, leaving £557,522 as the estimated adverse balance at the close of the current year.

The estimated income includes the sum of £160,000, which the additional export duty of one

anna per maund on grain is expected to yield. This measure was adopted at the suggestion of the Tariff Committee, whose proceedings are referred to elsewhere.

The License Tax.

As a proper sequence to a paragraph on the Budget, the Committee here introduce the correspondence between the Chamber and the Government of India regarding the License Tax.

From the Chamber to Government of India.

The Bill for the licensing of Professions and Trades, which was introduced into the Council of the Governor-General on the 5th instant, and received the assent of His Excellency on the 8th instant, has had the attentive consideration of the Committee of the Bengal Chamber of Commerce, who request permission to lay before His Excellency in Council the views they entertain of the Act, the purpose of which is to enable the Government to increase their revenue to the extent of half a million sterling, by levying a tax on professions and trades.

The Governor-General in Council need scarcely be assured that the commercial classes of Calcutta are always prepared to give their cordial support to any scheme of taxation, which the financial requirements of the State may render imperatively necessary, if it is based on principles which can justify its adoption; and it would have been satisfactory to them if they could have expressed their concurrence in the measure to which His

Excellency has given his assent, and which forms the subject of this reference; but, on this occasion, they are constrained, not only to differ from His Excellency, but to record an unqualified disapproval of that measure and a unanimous protest against it.

They protest against the License Act chiefly on the following grounds:—

1st.—Because its provisions are in direct conflict with public opinion.

2nd.—Because the paramount necessity of balancing the burden among all classes, so that the taxation be levied with a true measure of equity, has been totally disregarded.

3rd.—Because the incidence of the tax will fall with undue severity upon the poorer classes, and is therefore unjust.

4th.—Because the application of the tax to profits derived from professions and trades, which are always of a precarious character, while the possessors of wealth in land and Government Securities are exempted from its operation, is an inequitable weight thrown upon national industry.

5th.—Because, notwithstanding the disguised form in which it has been passed by the Legislative Council of the Government of India, the License Tax is virtually a reimposition of the Income Tax; a tax which was resorted to in a critical emergency of the country, for a special purpose, and for a limited period, and abandoned because it could not be maintained without injustice and oppression.

Lastly, the Committee of the Chamber of Commerce desire to record their very great regret that a measure of so much importance should have been passed by the Government of India, without affording an opportunity to the classes most directly affected by it, to express their views regarding it.

From Government of India to the Chamber.

I am directed to acknowledge the receipt of your Secretary's letter dated 23rd March, to the address of the Secretary to Government of India, Home Department.

2. The Governor-General in Council regrets that the Chamber of Commerce is constrained "to record an unqualified disapproval of the License Tax, and a unanimous protest against it."

3. The Governor-General in Council cannot, however, admit that the reasons stated are sufficient to justify such a conclusion.

4. Passing over the first allegation made by the Chamber, as too vague and doubtful to admit of discussion, His Excellency in Council desires to address his observations to those parts of the representations of the Chamber of Commerce, which refer to the merits of the question.

5. The second objection urged by the Chamber is an argument against any tax limited in its operation. The Governor-General in Council does not feel called upon to vindicate the policy of partial taxation, which has long been in vogue in England, and which is adopted in the fiscal system of every civilized Government. The particular justification of the License Tax, to which the Gov-

ernor-General recently gave his assent, is to be found the fact that it falls mainly on persons who at present contribute little or nothing to the revenue, while other classes are subjected to special burdens.

6. In their fourth objection, the Chamber complains that the landholder and the public creditor are exempted from the operation of the tax, while, in the next paragraph they describe the License Tax "as virtually a re-imposition of the Income Tax." If by this statement it is meant to imply that the License Tax is an Income Tax so far as it extends, the Governor-General in Council would hardly have expected such assertion to be deliberately made. A tax which distributes the persons liable to it into a few classes with a fixed assessment on each class is very different from a tax which exacts from every person a payment precisely measured by his income. License Taxes on professions, trades, and callings have long been levied in England, and without complaint, in the different forms of stamped certificates, and graduated excise licenses, based either on the rateable value of the premises in which the trade is carried on, or upon the extent of the business transacted. Licenses of the latter description may be said to partake of the character of an Income Tax, but the persons assessed to them are not thereby exempted from the payment in addition of Income Tax.

7. With reference to the last objection stated by the Chamber, the Governor-General in Council has to observe that, however desirous His Excellency may be that the business of the Council for making Laws and Regulations should not, as a general rule, be hastened,

it would be impracticable to suspend the financial arrangements of the year until every measure connected with these arrangements had been circulated throughout India.

8. The Governor-General in Council learns, with satisfaction, "that the commercial classes of Calcutta are always prepared to give their cordial support to any scheme of taxation, which the financial requirements of the State may render imperatively necessary, if it is based on principles which can justify its adoption;" but while the Chamber object to the License Tax on the ground that it has been framed with a total disregard "to the paramount necessity of balancing the burden among all classes, so that the taxation be levied with a true measure of equity;" and equally object to an Income Tax, as a tax which cannot be maintained "without injustice and oppression," His Excellency in Council is not informed of the particular mode of taxation which in the view of the Chamber of Commerce is in accordance with "principles which can justify its adoption."

As the views of the Governor-General in Council do not unfortunately accord with those expressed by the Chamber, the Committee did not consider it expedient to trouble His Excellency with a further representation regarding the License Tax, but taking advantage of the permission accorded at the close of para. 8 of the letter quoted above, they purpose addressing a communication to the Government of India, setting forth their views as to other modes of taxation preferable, in

their estimation to that which was the subject of their protest.

New Member.

Mr. C. H. OGBOURNE, Manager of the Albert Life Assurance Company, has been admitted by the Committee as a Member, subject to the usual confirmation.

Funds of the Chamber.

THE half-yearly balance of the Funds of the Chamber amounts to Rs. 649-11-3, exclusive of the reserve of Rs. 10,000 in 4 per cent. Government Securities.

R. SCOTT MONCRIEFF,
Vice-President.

CALCUTTA,
30th April 1867. }

APPENDIX.

FUNDS OF THE CHAMBER.

Statement of the Funds of the Bengal Chamber of Commerce, from 1st November 1866 to 30th April 1867.

To Office Rent	Rs. 800 0 0	By Balance of 31st October 1866:—	Rs. 11,149 11 3
" Establishment	4,181 0 0	Cash in Bank of Bengal...	11,149 11 3
" Charges General	2,259 0 0	Government Paper	10,000 0 0
	8,776 0 0	Subscriptions...	6,576 0 0
Balance:—		Amount transferred from	
" Cash in Bank of Bengal...	649 11 3	the previous account	
Government Paper	10,000 0 0	during the half-year	1,500 0 0
	10,649 11 3	Interest for 6 months on 4	
		per cent. Government Pa-	
		per for Rs. 10,000	200 0 0
			8,276 0 0
		Rs. ...	19,425 11 3
CALCUTTA,		E. E.	
30th April 1867. }		H. W. I. WOOD,	
		<i>Secretary.</i>	

SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 18th June 1861,—with effect from 1st January 1862.

1. On the sale, purchase, or shipment of Bullion, Gold Dust, or Coin ... 1 per cent.
2. On the purchase (when in funds) or sale of Indigo, Raw Silk, Silk Piece Goods, Opium, Pearls, Precious Stones, or Jewellery ... 2½ "
3. On purchasing ditto when funds are provided by the Agent ... 5 "
4. On the sale or purchase of all other goods—the commission in all cases to be charged upon the gross amount of sales, and in regard to purchases upon both cost and charges ... 5 "
5. On returns for Consignments if made in produce ... 2½ "
6. On returns of Consignments if in Bills, Bullion, or Treasure ... 1 "
7. On accepting Bills against Consignments ... 1 "
8. On the sale or purchase of Ships, Factories, Houses, Lands, and all property of a like description ... 2½ "
9. On goods and treasure consigned, and all other property of any description referred to Agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2s. per rupee. half com.
10. On making advances or procuring loans of money for commercial purposes, when the aggregate commission does not exceed 5 per cent. ... 2½ per cent.

11. On ordering or receiving and delivering goods, or superintending the fulfilment of contracts, or on the shipment of goods, where no other Commission is derived ... 2½ per cent.
12. On guaranteeing Bills, Bonds, or other engagements, and on becoming security for administration of Estates, or to Government for the disbursement of public money ... 2½ "
13. On *del-credere* or guaranteeing the due realization of sales ... 2½ "
14. On the management of Estates for Executors or Administrators ... 2½ "
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... 2½ "
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agent's hands or not ... 2½ "
17. On procuring freight for a ship by a shipping order or charter, or on procuring employment for a ship on monthly hire, or acting as Agents for owners, Captain, or charterers of a vessel upon the gross amount of freight, brokerage inclusive 5 "
18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies, or elsewhere, upon the gross amount of earnings... 5 "
19. On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank and file ... 2½ "
20. On realising inward freight, inward troop, Emigrant, or Cabin passage money ... 2½ "
21. On landing and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned on the declared value of all such goods

- as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... 5 per cent.
- If Opium, Indigo, Raw Silk, or Silk Piece Goods... 2½ "
- If Treasure, Precious Stones, or Jewellery ... 1 "
22. On effecting Insurances, whether on lives or property ... ½ "
23. On settling Insurance claims, losses, and averages of all classes, and on procuring returns of premium ... 2½ "
24. On drawing, purchasing, selling, or negotiating Bills of Exchange ... 1 "
25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½ "
- Or if recovered by such means ... 5 "
26. On Bills of Exchange returned dishonored ... 1 "
27. On collecting House Rent ... 2½ "
28. On ships' Disbursements ... 2½ "
29. On realising Bottomry Bonds, or negotiating any Loan on *respondentia* ... 2½ "
30. On granting Letters of Credit ... 1 "
31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares, and on every exchange or transfer not by purchase from one class to another ... ½ "
32. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ "
33. On all amounts debited and credited within the year (less the balance brought forward) upon which no Commission amounting to 5 per cent. has been charged ... ½ "

☞ Brokerage when paid is to be separately charged.

H. W. I. WOOD,

Secretary.

TONNAGE SCHEDULE for the Port of CALCUTTA adopted at the General Meeting of the Bengal Chamber of Commerce held on the 28th May 1859. The Schedule came into operation from 1st January 1860.

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Aloes, in Bags and Boxes ...	20	.....
Alum, in Ditto ...	20	.....
Aniseed, in Bags ...	8	.....
Arrowroot, in Cases ...	20	50
Asafetida, in Bags and Boxes ...	20	.....
Apparel, in Boxes ...	8	.....
Bark, in Bags ...	20 cwt. gross.	.....
Bees' Wax ...	20	.....
Barilla ...	20	.....
Betel-nut ...	20	.....
Books ...	20	50
Borax or Tincal ...	20	.....
Brimstone ...	20	.....
Bullion ...	at per cent.	.....
Cake-lac, in Bags ...	16	.....
Camphor, in Cases ...	8	50
Cardamoms, in Robins ...	8	.....
" Boxes ...	.....	50
Cassia, in Boxes ...	12	.....
" Bags ...	11	.....
China Root, in Bags ...	.....	50
" Boxes ...	.....	50
Chiretta ...	.....	50
Cigars ...	8	.....
Cloves, in Bags ...	.....	50
" Boxes ...	.....	50
Coals ...	20	.....
Cochineal ...	18	.....
Coffee, in Bags ...	16	.....
" Casks ...	20	.....
Coral, Rough ...	20	.....
Cotton, in Bales, 5 to the ton, not to exceed ...	.....	52
Cowries ...	20	.....
Cutch, in Bags ...	18	.....
Dates, Wet ...	20	.....
" Dry ...	16	.....
Dholl ...	20	.....
Elephants' Teeth, in Bulk ...	20	.....
Furniture ...	20	50
Garlic and Onions ...	12	.....

ARTICLES.	Cwt. per Ton Nett	Cubic Feet per Ton.
Ginger ...	16	.....
Gum ...	20	.....
Guns, in Cases ...	50	.....
Gunny Bags and Gunny Cloth ...	50	.....
Gunjah ...	50	.....
Hemp, in Bales, per ton of 5 Bales, not to exceed ...	52	.....
Hides, Buffalo or Cow, Cured ...	14	.....
Horns, Cow, Buffalo, or Deer ...	20	.....
Indigo ...	20	.....
Jute, 5 Bales to the Ton, not exceeding ...	50	.....
Lac Dye ...	50	.....
Lard ...	20 cwt. gross.	.....
Linseed ...	20	.....
Mace ...	20	.....
Machinery ...	20	.....
Metals ...	20	.....
Mirabolams ...	16	.....
Molasses ...	20	.....
Mother o' Pearl, in Bags ...	2 punchcons or 4 hlds.	.....
" Chests ...	20	.....
Munjeet ...	20	.....
Mustard or Rape Seed ...	50	.....
Nutmegs, in Cases or Casks ...	20	.....
Nux Vomica ...	16	.....
Oats ...	16	.....
Oil, in Cases ...	16	.....
" Casks ...	50	.....
Opium ...	4 hogsheds.	.....
Paddy ...	per chest.	.....
Peas ...	16	.....
Pepper, Long ...	20	.....
" Black ...	12	.....
Planks and Deals ...	14	.....
Poppy Seed ...	50	.....
Putchuck ...	20	.....
Raw Silk, in Bales ...	10	.....
Rattans for Dunnage ...	10	.....
Red Wood, Ditto ...	20	.....
Rhen, in Bales, per Ton of 5 Bales not exceeding ...	20	.....
Rice ...	52	.....
Roping in Coils ...	20	.....
" Lines and Twines, in Bundles ...	16	.....
Runn, in Casks ...	2 punchcons or 4 hlds.	.....

ARTICLES.	Cwt. per Ton Nett.	Cubic Feet per Ton.
Safflower, in Bls. p. Ton of 5 Bls. not exdgd. ...	52	.....
Sago, in Cases ...	50	.....
Sai-amoniac, in Bags ...	20	.....
" Boxes ...	20 cwt. gross	.....
Saltpetre ...	20	.....
Salt ...	20	.....
Sapan Wood for Dunnage ...	20	.....
Sealing Wax, in Cases ...	50	.....
Seed-lac, in Cases ...	50	.....
" Bags ...	16	.....
Senna ...	50	.....
Shells, Rough, in Bags ...	20	.....
Shell-lac, in Cases ...	50	.....
" Bags ...	16	.....
Silk Piece Goods ...	50	.....
Skins ...	14	.....
Sop, Country, in Cases ...	50	.....
" Bags ...	15	.....
" Bar ...	20	.....
Stick Lac, in Cases ...	50	.....
" Bags ...	16	.....
Sugar ...	20	.....
Tallow, in Cases or Casks ...	20	.....
Talc ...	20	.....
Tamarind, in Cases or Casks ...	20	.....
Tapioca ...	50	.....
Tea ...	50	.....
Teel Seed ...	20	.....
Timber, Round ...	40	.....
" Squared ...	50	.....
Tobacco, in Bales ...	16	.....
Tortoise Shells, in Chests ...	50	.....
Turneric ...	16	.....
Wheat ...	20	.....
Wood ...	50	.....

N. B.—Goods in Casks or Cases to be calculated gross weight when paying freight by weight; and where freight is made payable on measurement, the measurement be taken on the Custom House wharf, or other shipping wharf within the limits of the Port of Calcutta.

II. W. I. WOOD,

Secretary.

MEMBERS OF THE CHAMBER OF COMMERCE.

Agabeg, Joseph.
 Agar and Co.
 Argenti, Schilizzi and Co.
 Atkinson, Tilton and Co.
 Barton, Baynes and Co.
 Beggs, Dunlop and Co.
 Borraldo, Schiller and Co.
 Camin, Lamouroux and Co.
 Cariales Nephews and Co.
 Cogswell, J. J., *Manager, Bengal Credit Mobilier.*
 Colvin, Cowie and Co.
 Crooke, Rone and Co.
 Choisy, F., *Acting Manager, Comp-toir D'Escompte de Paris.*
 DeSouza, Thos. and Co.
 Dürschmidt, Grob and Co.
 Ernsthausen and Oosterley.
 Erving and Co.
 Elliott, John and Co.
 Fergusson, J. H. and Co.
 Fornaro and Iluni.
 Galloway, J., *Sub-Agent, Oriental Bank Corporation.*
 Gisborne and Co.
 Graf and Benziger.
 Graham and Co.
 Henderson and Co.
 Henderson, George and Co.
 Hoare, Miller and Co.
 Kestieell, Bullen and Co.
 Kelly and Co.
 Ker, Dods and Co.
 Knowles, H., *Agent Borneo Company.*
 Mackillop, Stewart and Co.
 Mackinnon, Mackenzie and Co.
 Mackenzie, Lyall and Co.
 Meux, W. and Co.
 Mosley and Hurst.

Macallister, R.
 Mohendronnath Bosa.
 Manockjee Rustumjee.
 Pearce, Macrae and Co.
 Palmoller, G. and Co.'s Successors.
 Playfair, Duncan and Co.
 Petroschino, E. E. and Co.
 Peel, Ross and Co.
 Preston, Alfred.
 P. & C. Nosservranjee, Cama & Co.
 Ralli Brothers.
 Ralli and Mavrojani.
 Ram Gopal Ghose and Co.
 Robert and Charriol.
 Reid, J. M., *Agent, Chartered Mercantile Bank of India.*
 Rentiers, J. B.
 Rose and Co.
 Savers, R. O., *Manager, National Bank of India.*
 Schilizzi and Co.
 Schroder, Smidt and Co.
 Schneider, J. P.
 Schoene, Kilburn and Co.
 Shand, Purdie and Co.
 Smith, D. A. and Co.
 Smith, Samuel, Sons and Co.
 Smith, W. H., Barry and Co.
 Turner, Morrison and Co.
 Toulmin, L. W. and Co.
 Whyte, G. A., *Agent, Chartered Bank of India.*
 Whitney Brothers and Co.
 Wiseman, Sread and Co.
 Watson, Green and Hart.
 Weskins, C.
 Wolff, Wilmans and Co.
 Yule, Andrew and Co.
 Young, Gray and Co.

MOFOUSSIL MEMBERS.

Borher, Wm.—*Gowhaty, Assam.*
 Gale, John.—*Pondich.*
 Hamilton, Brown and Co.—*Mizapore.*

Hay, J. O. and Co.—*Algoah.*
 Howard Brothers.—*Mizapore.*
 Kenny, Thomas.—*Salgumoodia.*
 Todd, Findlay & Co.—*Mountmeim.*

RULES AND REGULATIONS

OF THE

BENGAL CHAMBER OF COMMERCE.

Revised and adopted at a Special General Meeting held on Tuesday, the 10th July 1866.

- First* That the Society shall be styled "THE BENGAL CHAMBER OF COMMERCE."
- Second* That the object and duty of the Bengal Chamber of Commerce shall be to watch over and protect the general commercial interests of the Presidency of Bengal and specially those of the port of Calcutta; to employ all means within its power for the removal of evils, the redress of grievances, and the promotion of the common good; and, with that view, to communicate with Government, public authorities, associations, and individuals; to receive references from, and to arbitrate between, parties willing to abide by the judgment and decision of the Chamber; and to form a code of practice to simplify and facilitate transaction of business.
- Third* That merchants, bankers, ship-owners, and brokers shall alone be admissible as members of the Chamber.
- Fourth* That candidates for admission as members of the Chamber shall be proposed and seconded by two members, and may be elected by the Committee provisionally, such election being

subject to confirmation at the next ensuing General Meeting.

Fifth That the subscription of firms and banks shall be 16 rupees per mensem, of individual members 10 rupees per mensem, and of mofussil members 32 rupees per annum.

Sixth That any member of the Chamber whose subscription shall be three months in arrears shall cease to be a member, and his name shall be removed by the Committee from the list of members after one month's notice of such default.

Seventh That the business and funds of the Chamber shall be managed by a Committee of seven Members, consisting of a 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.

Eighth Annual elections of President, Vice-President, and members of the Committee shall be determined by a majority of votes of members, such votes being given in voting cards to be issued by the Secretary,—numbered and bearing his signature; and no voting card shall be received for such purpose unless so authenticated; and all vacancies created by the absence of the President, Vice-President, or

any of the members of the Committee from the Presidency for three months or by departure for Europe, or by death, shall be forthwith filled up, and the election determined by votes to be taken as above and declared by the Committee.

Ninth That parties holding powers of procuration shall, in the absence of their principals, be eligible to serve as members of the Committee.

Tenth Two members of a firm or representatives of a bank shall not serve on the Committee at the same time.

Eleventh That the Committee shall meet for the purpose of transacting such business as may come within the province of the Chamber at such times as may suit their convenience, and that the record of their proceedings be open to the inspection of members, subject to such regulations as the Committee may deem expedient.

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

Thirteenth.. That a half-yearly report of the proceedings of the Committee be prepared, printed, and circulated for information of members 3 days previous to the General Meeting, at which such report and proceedings of the Committee shall be submitted for approval.

Fourteenth.. That the Secretary shall be elected by the Committee; such election to be subject to

confirmation at the next ensuing General Meeting.

Fifteenth..... That General Meetings of the Chamber shall be held at such times as the Committee may consider convenient for the despatch of business.

Sixteenth..... 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.

Seventeenth... That on the requisition of any five members of the Chamber the President, or, in his absence, the Vice-President, or Chairman of Committee, shall call a Special General Meeting to be held within 15 days subsequent to receipt of such requisition.

Eighteenth.... That every subscribing firm or bank shall be entitled to one vote only, and that the Chairman of Committee and Chairman of General Meetings and Special General Meetings shall have a casting vote in cases of equality of votes.

Nineteenth.... That parties holding powers of procuration shall, in the absence of their principals, be entitled to vote.

Twentieth... That voting by proxy shall be allowed: provided proxies are in favour of members of the Chamber.

Twenty-first... 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 members present in person or by proxy at any Special General Meeting of the Chamber convened for the consideration of such expulsion.

Twenty-second. That strangers visiting the Presidency may be admitted by the Committee as honorary members for a period not exceeding two months.

Twenty-third. That no change in the rules and regulations of the Chamber shall be made except by the votes of a majority of the members of the Chamber present in person or by proxy at a Special General Meeting to be held after previous notice of three months.

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