





# REPORT

OF

# THE COMMITTEE

OF THE

# BENGL CHAMBER OF COMMERCE

FOR THE YEAR 1922.

Vol. I

 $\begin{array}{c} C\ A\ L\ C\ U\ T\ T\ A: \\ \text{PRINTED AT THE ORTHERION PRINTING WORKS.} \\ s,\ J_{AGRSON}\ Lane. \end{array}$ 

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BENGAL CHAMBER OF COMMERCE ANNUAL GENERAL MEETING, 1923.

# BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE,

Calcutta, 27th February 1923.

THE ANNUAL GENERAL MEETING OF THE BENGAL CHAMBER OF COMMERCE was held this day.

# PRESENT:

The Vice-President then proposed that, in the absence of the President of the Chamber, the proceedings be adjourned to Tuesday the 6th March 1923 at 3 o'clock P.M.

Mr. William C. Currie seconded this motion which, on being put to the meeting, was declared carried unanimously.

H. M. HAYWOOD, Secretary.

W. L. CAREY, Vice-President.

# ADJOURNED ANNUAL GENERAL MEETING

The adjourned Annual General Meeting of the Bengal Chamber was held as the Royal Exchange, 2 Clive Street, Calcutta, on Tuesday the 5th March, at 3 R.E. Sir Campbell Rhodes, C.B.E., M.L.A., President of the Chamber, in the Chair.

The following members of the Chamber were present:-

Mr. J. F. Barton		10	
" C. C. Miller		l meses	vs. Houre, Miller & Co., Ld.
"R. Langford James "J. A. Tassje			
" J. Reid Kay " D. J. Leckie	!		Inner no to the second
g T. C. Crawford, Mr. c	j		James Finlay & Co., Ld.
a A. W. McGregor	١١		
" William C. Currie, M.L.C. " J. W. A. Bell	:}	31	Mackinnon, Mackenzie d
Sir Thomas Catto, Bart.	1		***
Mr. R. H. Muir, M.L.C. , D. S. K. Greig	j	35	Andrew Yule & Co.
n T. D. Edeiston	}	29	Begg, Dunlop & Co., Ld.
" G. A. Achard A. Wilson	j		
" F. H. Jefferys		- 11	G. A. Achard & Co., Ld.
" F. W. Smyth " E. J. Oakley	•••	13	Samuel Fitze & Co., Ld. Kettlewell, Bullen & Co.
" H. B. Whitley	}	1)	Kilburn & Co.
" E. C. Simon	····	Calcut	ta Electric Supply Corpora-
" M. C. Guzdar			tion, Ld. P. E. Guzdar & Co.
n R. B. Laird	}	,,	Thomas Duff & Co., Ld.
n Leslie Martin		13	Martin & Co.
, H. W. Carr	 ì	2.5	Lovelock & Lewes.
" A. R. Mellis	}		Balmer, Lawrie & Co.
C. M. Keddia		19	J. C. Duffus & Co., Ld.
" D. P. McKenzie		33	Sinclair, Murray & Co., Ld.
J. A. C. Munro	}	**	Duncan Brothers & Co.
n E. L. Watson		10	John King & Co. L.
" J. Miller	)	19	D. Waldie & Co.
A N ME 1	::j	9	Moran & Co., Ld.
	,		

Mr. S. N. Sirear	***
» N. N. Sirear	
" Balen Sirkar	Messrs. Kerr, Tarruck & Co.
Robin Sirkur	·
"D. S. Henderson	D. L. Millar & Co.
_ , G. T. G. Milne	, Geo. Henderson & Co.
LtCol. G. R. Hearn, R.E.	Agent, Eastern Bengal Railway.
Mr. Herbert A. Luke	··· \ Messrs. W. Haworth & Co.
A. H. Currie	Jusceta. W. Haworth & Co.
" Kenneth Campbell	•••
" C. M. Pope	Shaw, Wallace & Co.
" H. F. Bateman	)
" G. H. Hodgson	··· } " Parry & Co.
" M. Campbell " E. A. Mitchell	•••)
A Thurst	··· " W. S. Cresswell & Co.
W E D 1.1	]
T V DUG	f " Macneill & Co.
C W T	
" A. d'A. Willis	
B. E. G. Eddis	Gillanders, Arbuthnot & Co.
Raja Reshee Case Law, o	7 Tr
M.L.C.	L., , Frank Alesen Law & Co.
Sir Archy Birkmyre, Bart.	3
Mr. Henry Birkmyre	
" R. O. Law	Birkmyre Brothers.
" R. B. Wilson, C.I E.	
Hon. Sir Alexander Mu:	rray,ĵ
C.B.E.	" Jardine, Skinner & Co.
Mr. J. Mein Austin	)
" F. Doxey	" Barlow & Co.
" H. N. Betts	· · · Morgan, Walker & Co.
" J. Goodman	, Anderson, Wright & Co.
	( "Bird & Co.
" W. L. Carey, M.L.C.	F. W. Heilgers & Co.
	R. Steel & Co., Ld.
" W. Kirkpatriel:	)
, J. B. Strain	
" E. S. Tarlton	Bird & Co.
" E. C. Benthall	)
Sir Robert Watson Smyth	)
Mr. W. Howes	Turner, Morrison & Co., Ld.
,, G. V. Lloyd	2 3. 131 j 22 37 10 31
" A. D. Gordon	i
" E. R. Colman	" Williamson, Magor & Co.
Sir George Godfrey	,
M. D. C. Y	Agent, Bengal Nagpur Railway.
Mr. R. Bazley	)
" A. MeD. Eddis	Mesers, Gladstone, Wyllie & Co.
" K. J. Nicolson, M.C.	J

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M	r. A. Scott Smith		Manag	er, Mercantile Bank of India,
,	, W. Clark		Agent,	Ld. Chartered Bank of India, Australia and China.
,	, Cecil Kennedy			
,	O T O L	M C	"	National Bank of India, Ld.
	D.S.O., M.L.C.		"	East Indian Railway.
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	C. J. Roddick	•••		Jessop & Co., Ld.
	0.0.0	••••	,	
3		•••	} "	Barry & Co.
"	W. J. Walker	•••	J "	Dairy & Ou.
"	T M D	• • • •		W. J. Walker & Co.
"	J. M. Burns		j "	r. o. rracker & Co.
"	E. Stanley Oakes		)	60 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
,,	W. S. Burke		"	Stanley Oakes & Co.
23	Norman R. Luke			
,,	G. F. J. Batchelor			James Luke & Sons.
,,	James W. Roger		í "	Ellerman's Arracan Rice
"	T. D. Dodson		} "	Buerman's Arracan Rice
,,	R. M. Hughes	1		and Trading Co., Ld.
,,	E. B. Pratt		,,	Brunner, Mond & Co.,
22	Norris L. Maedowell			(India), Ld.
,,	W. J. Dredge	}	. ,,	D. Easton & Co.
,,	J. A. Jones, C.I.E., M.L.	~ ·· {	"	
"	H. E. Watson		. "	R. Knight & Sons.
"	N. Demetriadis	}	,,	200 22 rought to 150 ns.
"	P. Livathinopulo	}	- ,,	Ralli Brothers,
	C. F. Beadel, C.I.E.	٠		
**	O. F. Deadel, C.I.E.	•••	>>	Becker, Gray & Co.,
	Ceeil Simpson			(Calcutta), Ld.
"	T. Ashton	•••	,,	Harrisons & Crosfied, Ld.
"	I. Ashton		,,	Ewing & Co., Ld.
"	T. E. Corrie		,,	King Brothers
**	J. Campbell Forre	ster,	,, ,	Smith, Forrester & Co.
	M.L.C.			, 2 017 cate/ (c Co,
"	Pat Lovett		Capital	. Ld.
"	H. Abbott		Imperi	al Tobacco Co. of India, Ld.
"	W. H. Miles		Messes	J. Mackillican & Co.
,,	J. E. Vallance		,,	Grindlay & Co.
,,	J. D. Keith Sim	•••	Commo	
	•		Com me	rcial Union Assurance
"	F. W. Baldwin		M	Co., Ld.
,,	C. H. R. Thorn		DIESSIS.	Manners & Co.
		•••	"	W. T. Henley's Telegraph
"	C. W. Bewley			
"		•••	London	& Lancashire Life Inon-
,,	G. E. Kingston			
	E. H. Townend	•••	Messrs.	Pigott, Chapman & Co.
"	E. H. Marshall	•••	,,	arritt, Moran & Co
"	S. G. Elton		,, <i>1</i> .	yall, Marshall & Co
"	D. C. LITON	•••	" V	Vorthington-Simpson, Ld
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.Mr A. Logan , J. Halliday ,, A. E. Grant	 British Insulated & Helsby Cables,
" A. G. F. Smith	Ld.  General Accident Fire & Life Assurance Corporation,
" H. M. Bellamy	 Ld. Associated British Engineers, Ld.

## By invitation.

The notice convening the meeting having been taken as read,

The President said:—Gentlemen,—It is my pleasant duty to present to you for your acceptance the account of our stewardship.

As you will have noticed, the financial result of the year's working is a nett less of Re. 6,971-2.0, due in considerable measure to a reduction in our revenue from arbitation fees. The loss emphasises the fact that the many associations, housed and cared for in this building, have not been contributing in proportion to the services rendered by a staff, and your Committee have therefore come to the conclusion that these contributions must be enhanced.

Early in the year, the Governorship of Bengal passed from the hands of Lord Ronaldshay into those of Lord Lytton, to whom we extend a cordial welcome, and to whom we are pledged to give every possible support in his arduous and responsible duties. Of Lord Ronaldshay's governorship much has been said, and there is little that I can add. His memorial lies around us in the happier condition of Bengal to-day. But your Committee, acting with other public bodies, desired that there should be a definite tribute paid to his memory, and that his statue should adorn the precincts of the new Council Chamber. Owing to the generous response to the public appeal from members of this Chamber, it has now been possible to get into touch with a sculptor in London, and Sir Charles MacLeod is kindly acting on behalf of the Memorial Fund Committee. Lord Ronaldshay's wise guidance at the commencement of the Reform Scheme did much to save our Council from many initial mistakes, and no site for his statue could be more appropriate than the preeincts of the Council Chamber,

The year just closed was a period of comparatively dull trade. This has not been altogether a misfortune. After the disorganisation of the slump, a period of restricted activity has had its advantages. Industry and trade have had to restore the years that the locust hath caten, and it has been necessary for labour to learn that ever-increasing wages only create a vicious circle of ever-increasing cost of living, and that real wages are thereby not increased. The strikes of the past year, which have fortunately been few, have proved abortive, for the demands made were impossible of acceptance. Capital and labour are resuming in great measure their old happy relationship. The political and economic unrest was due largely to the high and ever-increasing cost of living, and we therefore rejoice at this year's bountiful harvest, which will not merely henefit trade, but what is more important, promote the well-being of the people, on whose prosperity all our own depends.

#### WORKMEN'S COMPENSATION.

During the year the Legislative Assembly passed its first really effective piece of legislation, and one which vitally affects industrial interests in this country. I refer, of course, to the Workmen's Compensation Act. It is an important experiment for India, and we shall be lucky indeed if we avoid that load of litigation which the English Workmen's Compensation Act has produced. The Act has been framed with great care. Representatives of our Chamber were consulted before even the bill was drafted, and as soon as it was published your Committee appointed a strong Sub-Committee, consisting of representatives of all the leading associations, to consider it. As the report shows, this Sub-Committee recommended important changes in the Bill, and their recommendations were subsequently passed on to the Government. Perhaps the most important recommendation was that the clauses referring to the Employer's Liability Act should be eliminated. We felt that it was detrimental to the interest of the workman to give him a choice either of compensation under the Act, or of a suit for damages under the liability clauses, as it would only provoke litigation. The arguments we used prevailed with the Government and with the Assembly, and as a result of our recommendations these clauses were dropped.

#### EXCHANGE.

The exchange situation was so recently and ably dealt with by our representative, Mr. Rushforth, at the meeting of the Associated Chambers of Commerce in January, that there is little now to add. The Utopia of a two shilling rupee has vanished from the scene of practical politics, but I am convined that the time is not yet when a new ratio can be fixed with any guarantee of comparative stability. The resources at the disposal of Government have not been sufficient to permit of any adequate steps being taken to counteract the effect on exchange of the alternate flow of import and export trade, and Government has therefore wisely followed that policy of

non-intervention which this Chamber has so constantly and consistently advocated during the past two years. At the same time, the Government, like the merchant, is a constant remitter, and, if the ordinary commercial procedure is followed of taking advantage of a firm market to remit, or, of a weak market to refrain from remittance, Government can assist in large measure the natural forces ever at work to stabilize the rupee. Whilst there would be certain advantages to Government in remitting through the ordinary banking channels, Council Bills have long formed the conventional method of remittance, and in all Government operations the policy of public tender has come to be regarded as sound. In commerce it is, however, the practice to arrange for homeward remittance at this end, and the advantages of so doing on the spot where the funds are accumulated, and where the exchange market primarily exists, are surely too obvious to require labouring, I strongly advocate the view that what is sound policy for the commercial man, is sound also for the Government, and I should like to see the purchases of sterling for remittance home regulated, even if not actually effected, in India rather than in London. I strongly commend this point to the attention of the Secretary of State and the Government of India. Our new Finance Member comes to us with a great reputation won in the arena of the Continental and American exchanges, and his assumption of his new office affords a fitting opportunity for the inauguration of a desirable change of policy in regard to Council Bills along the lines I have indicated.

#### FISCAL COMMITTEE

During a considerable part of the year, I was engaged on the Fiscal Commission. Selected because of my connection with this Chamber, I could not in any way consider I held your mandate, nor consequently did I bind you to the views to which I put my signature, for on the fiscal question every house is divided against itself. It will interest you, however, to know that one criticism levelled against the report was that it followed closely on the lines of the Bengal representation, and at the Associated Chambers of Commerce the resolution, put forward by our Vice-President, supported, if not the findings, at least the safeguards of the majority report, and was supported by an overwhelming majority of the Association. I do not propose to discuss the Fiscal Commission Report at any length to-day, for my views have been frequently stated in public. Neither before nor after the publication of the Report have I seen any practicable alternative scheme drawn up from the free trade point of view; nor any realisation of the fact that, as I stated in the Assembly the other day, for the past few years we have had haphazard protection masquerading in the guise of free trade. The income of the country is derived in increasing degree from customs duties, and as such duties rise they automatically become protective. Quite apart from the economic arguments advanced by recognised economists in favour of discriminating protection for countries industrially new, I have seen

no suggestion from the orthodox freetrader as to how this revenue is to be made up other than by customs duties, or as to how these customs duties are to be imposed without being protective. Myself a freetrader from my youth up, and still a firm believer that universal free trade is the goal for which we should all aim, as for England it is even to-day the best policy, I had yet to face the facts of the Indian situation and support what I believe to be the only possible solution in the face of the high revenue duties now imposed. As Sir Basil Blackett ably pointed out the other day, fiscal policy is largely a question of time, place and opportunity, and if we are committed by revenue considerations to high import duties, then at least let us regulate them, not in the present rough and ready manner, but with an impartial eve to all the interests concerned. I am well aware of the dangers of embarking on a policy of protection, a danger which can only be avoided if the agricultural provinces of India continue to make their voice heard in the Assembly to prevent needless or extravagant protection the assembly to prevent needless of exhavagant protection being given to industry, especially to those industries which supply the elementary wants of the poor. The recent debate in the Assembly proved conclusively that these agricultural interests are not altogether inarticulate. We can therefore look forward with some confidence to the future with a Tariff Board independent of political influence, a sine qua non recommended by the Assopontocal intensec, a sine que non recommended by the Associated Chambers and accepted both by Government and the non-official members of the Assembly, Many people appear to think that higher duties with a higher cost of living are the natural corollary of an honest admission that evolution has already forced protection on India. I disagree. The policy enunciated in the resolution moved by the Government and accepted by the Assembly, laid down that no industry was to receive protection unless, inter aka, it was one which would eventually be able to face world competition without protection. I fail to see how any rate much, if any, higher than the present high duties can be justified to the Tariff Board if this condition is to be fulfilled. Many of our critics have failed completely to grasp the scope of our recommendations now adopted by the Government, for the word "Protection" has always been a red rag to the average "John Bull".

#### RAILWAYS.

You will all have read the account of the debate in the Assembly last week on the vexed question of State versus Company management of Indian railways. The outstanding feature of the debate was, I think, that whilst one side argued the question from the economic point of view, the other was entirely led away by political considerations, a fact perhaps explicable in a measure by the circumstance that the members of the Assembly have shortly to meet their constituents, amongst whom nationalization has long been a ruling passion. But it is regrettable to find a member declaring in the Assembly that his party did not make a fetish of efficiency, for the man who tampers with efficiency on the railway tampers with human

life. I do not believe for one moment that he reflected the average Indian point of view either inside or outside the Assembly. I know that many of my Indian friends view with as grave concern as any member of this Chamber the day when the railway systems of India will be run by a bureaucracy centred in Delhi, hampered in its impossible task by constant interference from the Assembly. I believe and trust that day will never come. Not one single participant in the debate claimed that State Management was economical, and the latest figures published are eloquent on this subject. My Indian friends in the Assembly tell me that the door is not banged and bolted on company management, for many of them realise that centralisation and state management spell disaster not only to the railway system but also to the develonment of the resources of the country, and to the public revenues from which the inevitable losses will have to be recovered. The mover of the resolution in the Assembly last week himself remarked that he only looked upon State Management as the lesser of two evils. It behoves our Chamber to press steadily for decentralization of the railways. I sounded a note of warning at the opening of the annual meeting of the Associated Chambers, and I repeat that warning today. The function of the Chief Commissioner of Railways is to advise the Government and the railways on matters of policy; it is not to manage the railway systems of a Continent. Re-group your railways by all means, but see to it that the control of the greater systems centring round Calcutta, Bombay and Madras is vested in those centres in close touch with public opinion. The Chief Commissioner will then be able to emerge from behind his prison bars of office files and move amongst us freely. I see and dread the danger of a new railway bureaueracy in Delhi, which in the name of economy will creet steam hammers to crack nuts. But it cannot be otherwise, for centralization is inevitable under any system of nationalization. Decentralization can only come by the formation of bona fide companies domiciled in India with, on the spot, a responsible directorate, in which the commercial and general public, both Indian and European, have complete confidence. We must admit that we have not yet been able to formulate such a scheme. The financial situation is against us at the moment, but it behoves our commercial and financial experts, both Indian and European, to work together to preserve the arteries of India's prosperity. If a practicable scheme can be advanced, I do not believe for one moment that the Assembly will turn it down, and those of you who will take the trouble to read the full official report of last week's debate when published will be tempted to share my optimism.

#### RETRENCTMENT

During the year, I had the honour, both on behalf of the Associated Chambers of Commerce and of our Chamber, of leading a deputation to His Excellency the Viceroy, in which we urged strongly that an endeavour should be made to balance the budget. This

deputation was unique in its way, for associated with us were representatives of several of our Indian Chambers and associations, ably led by the Chairman of the Bombay Merchants' Chamber and Bureau, Mr. Purshotamdas Thakurdas, to whose initiative the deputation was due. Commerce and industry, as I pointed out at the opening of the Annual Meeting of the Associated Chambers of Commerce in January last, know no bounds of race or creed and I look forward to the time when the Indian Chambers and ourselves will find it possible to work more closely together in commerce and industry for the good of the country, a goal which will be more easily attained if we can keep our Chambers as free as possible from political bias. In appointing the All-India Retrenchment Committee, Government paid our Chamber a great compliment in selecting as its Chairman one of our most distinguished ex-presidents and, as members, three other members of our Chamber. Its work has only just been concluded and it is too early vet for the public to digest the very important issues involved. The cut in the Military expenditure may cause some alarm but it must not be forgotten that it has been approved by the Commander-in-Chief in whom we all have the fullest confidence. The Budget is now before us but I venture to suggest that the budget speech of the new Finance Member is almost more important than the budget itself, for it indicates the lines on which future budgets will be prepared. Sir Basil Blackett is evidently determined on a sound financial policy, and it is up to the Chambers of Commerce in India to give him all the support we can. Budgetting for delicits must cease. The balance must be struck not by increasing taxation but by reducing expenses and it is to be hoped that, however unpopular all retrenchment must be, effect will be given to the recommendations of the Incheape Committee, so far as is found practicable. The constant raising of import and export duties in order to find the point of maximum productivity is bringing its own retribution, The general level of duty is too high, in motor cars excessive, whilst as recommended by the Fiscal Commission, the tea and hide duties should be abolished, and the jute duty kept at a low figure. Great, however, as is the desirability of reducing these taxes, great as will be the unpopularity of an enhanced salt tax, the necessity for balancing the Budget is in my opinion greater still. Agitation for the reduction of these import and export duties may therefore have to be delayed another year, but I trust that the Chamber will continue to press for a sound tariff policy, especially in connection with our

Vour President was appointed to serve on the Bengal Retrunchment Committee, described at its inception as a "white-washing" committee—probably the only criticism which has not been levelfled against it since its report was issued. The publication of the report has proved an interesting study in the psychology of the people. When we started our labours, the cry for retruchment was loud. The cry is loud to-day, but it is not for retruchment. Criticism was to be expected, and probably some of the criticism is justified.

but the bulk of it appears to be based on the false premise that it is right to waste good money in a good cause. Waste cannot be so justified, and waste we found.

If I may venture on a dispassionate excursion into the realm of politics, I would draw your attention to a considerable weight. of criticism that has been levelled at the decentralisation proposals of the Bengal Retrenchment Committee. We have been told by our Indian friends that it is premature to place more power in the hands of the District Boards, and that people in the mofussil are not yet sufficiently educated in civic responsibility to undertake the supervision of education, sanitation, and other pressing problems. That may be so or not, but it is not long ago that India was elamouring for a greater measure of self-government and these very arguments were used in England against the granting of the same. It is an interesting analogy and should teach us all to realise that we live in glass houses. The most difficult task of wise statesmanship is that of delegating responsibility to weaker or less experienced hands. It is interesting to note that our Indian friends are finding this as hard a lesson to learn as we have done in the past. Unless responsibility is granted before absolute fitness is assured. it will never be granted at all. Otherwise we might tell the tyro that he should not mount a horse until he had learnt to ride.

#### HOWRAH BRIDGE.

No Presidential address has been complete during the last year or two, and I gather no Presidential address during the next half century will be complete, without some reference to the proposed we ask is for an effective bridge built at a reasonable conservation of finance, considerable, and the soundest possible method of finance. Committee after Committee sit, and I can only express a loop that something will be done before a steamer breaks its mornings in the monsoon and settles for ever the fate of the present

#### TELEPHONES

The telephone service has again occupied much of our attention, and we cannot but feel that the patience of the public has been tried more than was necessary. I think I voice the views of all present if I ask the Bengal Telephone Corporation to devote all its energies to the improvement of its system, even if by so doing it has not time to be opening up constantly the question of charges and terms. We have adhered to the bargain we struck, and some of us think that there is rather too much buzzing going on at the other end of the wire.

#### RACIAL DISTINCTIONS BILL.

Last month the new Racial Distinctions Bill passed safely through the Assembly, and presumably will shortly become the law

of the land, thus ending a source of irritation, between us and our fellow Indian subjects, which has persisted since the days of the Ilbert Bill. I had the privilege in the Assembly of expressing, on behalf of the European community, our appreciation of the way in which the Indian members of the Racial Distinctions Committee, most of whom are distinguished members of the Assembly, endeavoured to meet, and in a great measure met, the legitimate claims of the European community. There is in the Assembly a growing spirit of tolerance and goodwill which augurs well for the future. It is now my pleasant duty to offer thanks to our Vice-President, who represented us on that Committee, and who contributed largely to its success. (Applause); and also to another of our members, Mr. Carr. the Chairman of the European Association, who has worked unceasingly to effect an honourable settlement. (Applause). I have watched the work of these gentlemen from behind the scenes. I know how difficult at times have been the immediate problems they have had to face, and they have the satisfaction of knowing that the work they have done, not only for our community but for India as a whole, has been valuable beyond all estimate.

#### RENT ACT.

Another matter of indirect but vital interest to our community on which I deire to touch in brief is that of house accommodation in Calcutta.

your Committee to have pressed strongly for a new Rent Act. The Chamber has, however, consistently set its face against Government control in any plane or form unless the necessity for such control of the provent of two evils in the provent of the prove

### FLOODS.

You will find in the Report a reference to the extensive floods which occurred in the Rajshahi and Bogra districts in Soptember. Four Committee felt that they could not call upon you for relief funds so long as the money you flow subscribed for the Cyclone Relief Fund of 1919, and the Midnapore Relief Fund of 1920, remained unspent, but they clearly intimated that, if further money were required, we should be prepared to ask our members to contribute with their traditional generosite.

## AUXILIARY FORCE.

I now desire to say a word or two about that perennial and difficult subject the Auxiliary Force. The Force is sinking back into that state of inertia that existed before the war, and

constitutes an almost insoluble problem. On the one hand, we find a natural disinclination to attend monotonous drills, rendered ineffective by the small numbers that turn out, both amongst those who constitutionally prefer the golf links to the parade ground, and also amongst that large body who have carried arms not only on the Maidan but on the fields of Flanders; on the other hand, we have the stern fact of periodical recrudescence of rioting in Calcutta, when the Auxiliary Force has to render, as it has always rendered, valuable support to the police and military, and of national erises, when we may again be asked to relieve the regulars in the fort. At such times the un-enrolled man is useless. I have no remedy to suggest. Extended camps are an impossibility, for no firm can spare a large number of its men at one time for a week or fortnight. Long week-end camps are not so impracticable, and if the military authorities will be satisfied with these, it is up to us to render them all the help we can. By encouraging our men to join up, by stating, as my firm states in its first agreement, that we expect our men to join and become efficient volunteers, we may avoid, or at least stave off, that decision which otherwise will have to be made, whether the force is to be disbanded or whether any form of compulsory service is a practical problem. There is one other alternative, a less spectacular though perhaps a not impracticable one. I am not a military expert; my service in the Auxiliary Force has been in a very humble capacity in the ranks, but I have sometimes had the temerity to wonder whether the authorities were right in training us as a military force, when in practice we are used almost entirely as a town guard armed police. For such purposes, the chief requirements are :- for the many, enrolment, elementary drill and practice at the range; for the few, interesting and more intensive training in armoured cars, &c. I am well aware of the advantage of military training and discipline in dealing with large crowds, but the fact remains that this training is not being given, this discipline is not being inculcated, under the present system. I think we volunteers would have realised our obligations and been more capable, if we had been trained more along the lines on which we have been employed when actually called out, instead of being sent out when trouble arose in charge of patrols without a single hour's instruction in the methods of street patrolling and picketting.

#### ANGLO-INDIAN EDUCATION AND HOSPITALS.

There is one matter which lies outside the immediate sphere of commerce but which I have promised to bring to the attention of members. In doing so I am not asking those present to commit themselves in any way to a new policy without examination, but I intand, after I have attained a position of greater freedom and less responsibility, to elaborate my views to the new Committee. The question of the cluaction of the Anglo-Indian community is becoming a pressing problem. There is one large undenominational schools, in Calcutta, La Martiner, of which your President is always an exofficio Governor, and there are many other denominational schools,

all alike in their state of chronic bankruptey. At the Annual Meeting of the Governors of La Martiniere, His Excellency Lord Lytton, made the very pertinent suggestion that a school like the Martiniere might well be fathered by this Chamber, in the same way as the big Livery Companies at home run their own schools. The Bengal Chamber of Commerce of course is not a Livery Company, nor on the other hand, are its functions confined so rigidly to commerce as Chambers of Commerce in England. The question of Anglo-Indian education is one, however, in which we must inevitably take a keen interest, for every succeeding year is offering greater opportunities to this community in industry and commerce. It is not a problem for the European alone. The Anglo-Indian community is a joint trust of the Indians and Europeans and it is for our representatives in the Councils to keep this point of view ever present before our Indian friends when the question of grants comes up. On this occasion I wish to do no more than to suggest a line of thought not only in regard to our schools but also to our hospitals, and we shall watch with keen interest the developments in Bombay in connection with St. George's Hospital. Both kinds of institutions suffer from lack of endowments consequent on the fact that we spend our declining days in the homeland, where we develop in the autumn of our life new outlets for our posthumous charity.

### ACKNOWLEDGMENTS.

My year of office has been rendered easy by the traditional loyalty and goodwill of the Committee. The responsibilities of a President of the Chamber are growing year by year, and fortunate is he who can count, as I have been able to count, not only on the support but also on the helpful suggestions and criticism of my Committee. I have already referred to the good work done during the year by your President elect, and I have to thank him for having taken over my duties during my periods of absence from Calcutta in connection with the Fiscal Commission and the Legislative assembly. He has also had to be absent at times on public work and the responsibilities of the Presidential Chair have then fallen upon our oldest member of Committee, Mr. Langford James, for whose help during the year I wish specially to record my grateful thanks. Only those who have occupied the position of President can really estimate how great a power behind the throne Mr. Langford James has been for some years past, and I have often turned to him for advice and counsel, and never turned in vain. (Applause).

Our Secretary was absent for the greater part of the year on a well deserved and much-needed holiday, the pleasure of which was marred, I fear, by the serious operation he had to undergo at home. We rejoice to have him back amonget us restored in health, and he arrived in time to undertake the heavy responsibility of arranging for the Annual Meeting of the Associated Chambers of Commerce. The Chamber has been greatly honoured by the C.I.E.

recently conforred by His Majesty on Mr. Haywood, and we congratulate him on this recognition of the public services he has, rendered to the country. (Applause). His private efforts in the cause of the depressed of Calenta are known only to a few, for Mr. Haywood is one of those who do good by steath. During the greater part of the year Mr. Cunnison has been our Acting Secretary, a tower of strength to me in my daily visits to the Chamber, and a draftsmun of great ability, as you will realise when you get copies of the letters sont out during the year over his signature, letters which I know have been of great assistance to the Government in helping to shape the commercial and industrial policy of the country. (Applause).

#### Conclusion

We have had several very important and technical matters to deal with during the year, and for the consideration of these we have appointed representative ad hoe committees, consisting of the leading authorities amongst our affiliated associations. The grateful thanks of the members are due to those who have so willingly responded to our call during the year and the number of those working in Calcutta for the common good is steadily increasing. I have often heard it said that our younger men are reluctant to come forward. Let me contradict this assertion most emphatically. I have indented possibly with unprecedented freedom on the assistance of my fellow members of the Chamber, old and young, during the past year, and never in a single instance have I met with anything but a ready response. Given the opportunity our younger men are not only willing but anxious to do their bit in commerce and civic life, as so many of them did their bit during the war. I give them a hint that I found the Corporation of Calcutta to be an excellent though exacting school of training for political life, and one in which your representatives are rendering devoted service. The demands on our time are growing year by year. The removal of the capital to Delhi has intensified these demands. Whether it is better for your President to remain in Calcutta and do his duty on the local Council, or whether he should be absent from his place in the Chamber for considerable periods in the year in order that he may be a member of the Central Legislature, where all important commercial pro-blems are debated and settled, is a question on which opinions may rightly differ. The request of my Committee that I should stay in Delhi for the discussion on State versus Company management of Railways, and in doing so put the members to the inconvenience of a postponed Annual Meeting is an argument which may be used either way. But I am convinced that adequate representation in Delhi is a matter of growing importance. The Legislative Assembly is not to be judged by its occasional pyrotechnic displays but by its more solid work. The growth there of a sense of corporate responsibility has been extraordinarily rapid. The Assembly has developed many of the House of Commons traditions, especially in discouraging

oratory and welcoming any man who can put constructive views before the House, or who can do useful work in the committee rooms. If the progress, I have noticed during the short time I have had the honour to represent the European constituency of Bengal, is maintained, there is no reason for any of us to be alarmed at the evolution of the Reform Scheme. All parties in the Assembly, assisted by men of ability and character in the Government of India, are endeavouring, with no small measure of success, to work an unworkable system, and it has been admitted by all in the Legislature that the non-official European, both in the Council of State and in the Legislative Assembly, has added in no small measure to such success as has been attained. It will always be difficult to secure men able and willing to devote their time to attendance throughout the Delhi session, or to extend their period of stay in India in order to continue their public work. Circumstances sometimes, however, create exceptions, and should the European community in Bengal desire that I should continue to represent them on the Assembly for one, or possibly two, cold weathers my services are at their disposal. Of one thing I have felt the need. Questions at Delhi erop up suddenly, and your representatives require to be primed with the views which have been expressed at various times by the Chamber of Commerce and other associations in the province. I think the Associated Chambers of Commerce should have a small office in Delhi in charge of a capable clerk, or junior secretary, who can supply whatever information is required at the shortest possible notice, and if the Associated Chambers of Commerce are to have their own representative on the Assembly such an office, accumulating all the past views of the various Chambers in the Association, will the indispensable. I strongly recommend the new Committee to take up this matter without delay through the Associated Chambers of Commerce and thus to ascertain the views of other chambers before the next annual meeting in Bombay. When I am in Delhi I am always inundated with requests to make enquiries on behalf of the Chamber and the kindred associations, and if the Associated Chambers were to have such an organisation in Delhi or Simla, I feel sure that we could learn much more quickly than by the ordinary channels of correspondence the position of matters in which we are interested. The difficulty of getting men to represent us in the councils at Delhi will still remain. We have the men, and our only regret is that some of the London firms do not realise the necessity for allowing their partners here an opportunity of working for the public weal. I feel that in keeping their men back from public work these firms are not quite playing the game, for they are benefitting by the sacrifices which other firms are prepared to make for the general good, without offering anything in return. The country requires, and in spite of what is sometimes said I assert, welcomes our co-operation in the task of governing India. We are ready, all of us, to assist in the great work to the limit of our powers, and by thus paying some of the debt that we individually owe to India, we are enabling India in turn to pay some of

that great debt she herself owes to an Empire that is the common heritage of us all. (Loud Applause.)

I now invite members to comment upon the report, and to express their views on subjects of interest to the mercantile community.

MR. F. W. SMYTH.—One seeks in vain, in the Report of the Committee for the year just ended, for any reference to the important question of Exchange, and in order to discover the present views of the Committee on the subject, one has to turn to the Resolution carried at the recent meeting of the Associated Chambers, which, with a very slight modification, was that proposed by the Bengal Chamber, and the first part of which reads as follows:

With reference to the proposals recently put forward to restore the ratio of Rs. 15 to the sovereign, this Association is of the opinion that no alteration of the nominal ratio should be considered natil world conditions become more stable and until the internal finances of the country have been restored to a sound basis.

We as a Chamber, and Sir Campbell Rhodes has told us this to-day, have therefore modified our views to this extent, that we no longer have faith in the ability of Government to make effective the present legal ratio of 10 Rupees to the sovereign, more popularly called the two Shilling Exchange, but, whilst recognising that we made a mistake in supporting Government's attempt to introduce this ratio, we say that nothing can be done to put our currency in order owing to the instability of world conditions. This is, I think, a fallaev.

Let me quote words used by Lord Cullen, Governor of the Bank of England, at the Brussels Conference of 1920—"I would like to "confine myself to drawing attention to the very elementary fact "that the exchange of any country is merely a reflection or symptom of that country's conditions" not world conditions. If our currency is diseased, it is not world conditions that are to blame. We are to blame ourselves. And if our currency is sound, the instability of world conditions cannot make it unsound.

The necessary conditions for a sound currency for India were laid down by the Babington Smith Currency Report. It is a mistake entirely to condemn that Report because the ratio recommended between the Rapee and the Sovereign has proved to be wrong. Those conditions the Government of India said they adopted when they passed the Paper Currency Amendment Act 1920, which has been re-affirmed in the Paper Currency Act 1923, but that measure was a very peculiar piece of legislation. It was divided into

temporary or so-called "transitory" provisions, which perpetuate the unsound condition into which our currency was allowed to drift by Government, and into permanent provisions, which are sound, but which will not come into operation until an "appointed day" to be notified in the Gazette by the Governor-General. This Chamber will be rendering a real service if it unceasingly presses on Government the necessity of hastening, by all possible means, this "appointed day" and protests, and never ceases to protest, against any renewed inflation.

Mr. J. A. Jones, C.L.E., M.L.C. :- I rise with some diffidence to address the meeting, which is still under the influence of the inspiring account which the President has given of the labours of himself and the Chamber during the past year, but I desire to make one point clear. Sir Campbell Rhodes has told us that when he signed the report of the Fiscal Commission he did not commit the Chamber to its views. I wish to make it clear that that is the case so far as I am concerned and also, I believe, all the Free Traders who are present ant concerned and also, I believe, an the Free traders who are presented at this moment. (Applause). I am not quite sure for whom Sir Campbell Rhodes did sign, because he said he had been a Free Trader from his youth up and, therefore, I suggest that he was acting under the influence of his sub-conscious self. (Laughter). The eurious thing is how Sir Campbell Rhodes has managed to deceive himself in this manner. He prides himself on having made a new economic discovery—"Discriminating Protection." When Sir Campbell Rhodes was young the same Discriminating Protection used to be called "Fair Trade," and when it did not succeed under that name it was changed into "Reciprocity;" when that failed it was called "Preferential Tariffs;" then it was changed into a "Scientific Tariff and, finally, Sir Campbell Rhodes has discovered a "Discriminating Tariff." (Loud Laughter.) But it is the same old Protection trying to hide itself under another name.

I do not know whether there is any real distinction between "Protection" and "Discriminating Protection," but I imagine that it is something like this: The Free Trader says that 2 and 2 make 4; the Protectionist says 2 and 2 make 6, while the Discriminate 1 Protectionist says 1 make 1 make 6, while the Discriminate 1 Protectionist says 1 make 1 make

And what is the attitude of Sir Campbell Rhodes in regard to this matter? Why, he said that he recognised that the voiceless

millions were voiceless, but he hoped now they would be able to shout loud enough to scare the Protectionities, he had heard a feeble whisper in the Legislative Assembly and he hoped that that might develop into a for-horn. Canaphery, I venture to think that it will be a hundred years before the voiceless millions know that there is such a thing as a tariff, and another hundred years before they discover that to get rid of the burden they must serag the milliowners. Let there be no mistake, the millions have hitherto been defended—so far as they have been defended—by the British officer and, secondly, by the British merchant. The British officer is going, and the British merchant, as represented by Sir Campbell Rhodes, has changed his role, and is now exchanging eigarettes with the Protectionite garrison (Lauphter)

However, Sir Campbell Rhodes does not treat entirely to the voiceless millions developing a voice. He is going to provide them with a Board—a discriminating Board (Lauphter). This Board is going to decide what Protection is to be given, and he is going to see that it is provided with three great canon of discrimination. Before an industry receives Protection it whether it has cheap power, sufficient labour, and a number of other requisites. It has to decide whether an industry can be established without Protection. I think I can tell you what the answer to these questions will be. Every industry will demand Protection. The third criterion is whether an industry can ultimately do without Protection.

Well, I am still waiting to discover one infant industryperhaps Sir Campbell Rhodes can name one-which has so grown up that it can do without Protection. The poor little cotton industry of Bombay, which is earning crores, is still struggling for the feeding bottle. (Laughter). Well, Sir Campbell Rhodes has told us that it was all very well to criticise, but "When will you give us a practical alternative to our discriminating tariff? Well if the matter lies in our hands, the answer is perfectly obvious-Free Trade -and I would rather a hundred times have a revenue tariff formed in honest ignorance by Government officials-(Loud laughter)than a scientific tariff drawn up by a number of men who think they know all about it. But the matter is not in our hands. The Legislative Assembly, which represents about 300,000 people. but which claims to represent 300 millions, has decided, with the concurrence of Sir Campbell Rhodes, in favour of discriminating Protection, But the Assembly did not mean discriminating Protection—it meant full-blooded Protection—and when the time comes Sir Campbell Rhodes and his Board will be swept away by the rising tide, and there will be nothing left but a higher wall of tariffs than is to be found in any country in the world. Therefore, I would say that it is our duty to say to the Indian people, or to their supposed representatives, that, if they desire they should to take it, and do what they can with it, but we

must warn them that it is a policy which is full of mischief. which will lead to inevitable disaster, both to industries born and unborn, and in that policy, which is obviously intended to exploit the millions in the interests of the few, we will have no part or lot. Our hands will be free and our conscience will be clear (Applause).

SIR CAMPBELL RHODES:-If no other gentleman wishes to address the meeting I would like to refer very briefly to what has been said by the two previous speakers. I may say at once that personally I agree with very great pleasure with what fell from the first speaker in regard to deflation, and there is no question that until we have considerable deflation we shall not have a sound currency system.

In regard to my friend Mr. Jones, he has proved at least two things which I said in my speech. One is that in matters of fiscal policy every house is divided against itself. The second is that no alternative proposition has been put forward. Nothing I have heard in the last ten minutes has changed that view. When the Fiscal Commission started work, it found protection in India, with high revenue duties, on which the Government was dependent for the major portion of its income, following the example of Germany when Germany became a Federation and the Central Government required funds. Mr. Jones has told us that he would rather the Government went on in honest ignorance, but unfortunately the ignorance has been dispelled. Mr. Jones himself has discovered for the first time that he has been in a country which has had protection for the last two or three years. He says that the people are taking no interest in tariff questions. I suggest that he should go out and ask his bearer at home if he has ever heard of the salt duty, and he would probably be able to tell him ruefully that it has been enhanced this year. As regards the people being voiceless, as I remarked in my address, they are expressing themselves more in the Assembly, and there was a very strong free trade representation from the Punjab, and from one or two other parts of India. I have no doubt myself that the free trade side will be done justice to—free trade I mean so far as it limits extravagant protection; for the protection which we have got, Mr. Jones has suggested no remedy, but that will be kept in check so long as we have got a fog-horn in Chowringhee.

I now beg to move :--

# That the Report be accepted and the accounts passed.

Mr. W. L. CAREY, M.L.C., (VICE-PRESIDENT) seconded the resolution which, on being put to the meeting, was declared carried The PRESIDENT then proposed the second resolution:-

That the election by the Committee, under article 14 of the Articles of Association, of the following firms and companies be, and is hereby, confirmed:—

### CHAMBER MEMBERS:

Messrs, Begg, Dunlop & Co., Ld. Indiasign Trading Co., (Joyce

Bengal Telphone Corporation, Ld. Bros., Ld., Proprietors)

Messrs. Braithwaite & Co., Jost's Engineering Co., Ld. Engineers, Ld. Messrs. Manners & Co.

British Insulated & Helsby

Moran & Co., Ld. Cables, Ld.

Messrs. Brunner, Mond & Co. Peninsular & Oriental Banking (India), Ld.

Normans, Ross & Co. Corporation, Ld.

Messrs. John Catlow & Sons, Ld.

Messrs. E. D. Sassoon & Co., Ld.

General Accident Fire and Life Assurance Corporation, Ld.

M. A. Sassoon & Sons. Ld.

Messrs. Octavius Steel & Co., Ld.

### ASSOCIATE MEMBERS:

Compagnie Generale Francaise Messrs. Stoll, Earl & Co., (1922). pour le Commerce et La l'Industrie. Messrs. Volkart Bros. Agency.

MR. R. LANGFORD JAMES, M.L.C., seconded, and on being put to the meeting, the resolution was declared carried unanimously,

THE PRESIDENT reported the result of the election of the Committee of the Chamber for 1923-24, held under articles 40, 41 and 42 of the Articles of Association, as follows :-

## President:

MR. W. L. CAREY, M.L.C.

Vice-President: SIR ROBERT WATSON SMYTH

#### Members ·

Mr. J. W. A. Bell SIR GEORGE GODFREY THE HON'BLE SIR EDGAR HOLBERTON, C.B.E.

MR. NIGEL F. PATON " A. SCOTT SMITH ., J. A. TASSIE " A. D'A. WILLIS.

SIR GEORGE GODFREY :- Gentlemen, I have much pleasure in rising to ask you to show your appreciation of the outgoing Committee. The work and responsibility thrown upon the Committee have been heavy. The President has shown how important have been many of the matters with which the Committee have dealt during the year. As an old resident of Calcutta and as a recurring member of the Chamber Committee at intervals over quite a long period, it is always a matter of great interest to me to note the annual changes which occur in the personnel of the Committee. There have been times when it has looked as if all the leading men in Calcutta were retiring, as if the new Committee for a coming year would be a weak Committee, not carrying much weight with Government or in this Chamber, but any such fear has always been belied. It reminds me of one of the best songs of my own School — "There were wonderful giants of old, you know." The Committee of the Bengal Chamber of Commerce thoroughly illustrates the purport of that old song. "The hero race may come and go but doesn't exactly die ". Other giants are always coming on, and it is a matter of pride to us as members of this Chamber that our Committee year by year prove themselves to be men of note, of outstanding ability in their particular business, and of weighty influence in the assistance and advice they offer to the Government of the land. The Committee of the past year in no way fall short of the giants of old. Amongst other matters with which they dealt in a very clever and admirable letter to the Government of India was the subject of State and Company management of Railways. Within the last few days the Legislative Assembly have passed a resolution on this subject applicable to two of the leading railways of the country. I cannot help feeling that many of the members of the Assembly who voted in favour of that resolution were obsessed with the purely political aspect of the proposition; their narrow view was that of a long vista stretching out before them, filled with the delights of much control over the working and staffing of the railways of the country; but it is satisfactory to note also that the voting showed a large and influential minority, who took the broad view of the best policy for the country at large, and who realised, in no uncertain way, the extravagance which would follow nnon a system of complete State management of railways in India. They know the bad results which have taken place elsewhere and do not wish to see them repeated here. In my opinion it is to the business men of India, such as members of this Chamber, that the question is of vital importance. (Applause).

It is with very much regret that we lose this year from Calcutta our outgoing President. Sir Campbell Rhodes has made a mark for himself as President of this Chamber by the direct way in which he immediately arrives at the point, and by the strength of his remarks and criticisms on any subject under debate, and on any proposal with which he is at variance. He will be a great loss to

our Chamber, but we must see to it in the words of my old song that-

All of we
Whoever we be
Come up to the giants of old, you see.
(Applause.)

I now have much pleasure in proposing the following resolution—

That a cordial vote of thanks be accorded to the gentlemen forming the outgoing Committee for their successful management of the affairs of the Chamber during the past year.

Mr. C. F. Beadel seconded the resolution which, on being put to the vote, was carried unanimously.

Sin Campiella Rhodes:—I would have much preferred the View-President to reply to this resolution instead of myself, for he would have been able to tell you what a very ardious time the would have been able to tell you what a very ardious time the roder. Presidents are rather difficult centures to handle; some start haves; some split hairs; and I think the Committee will be the first to admit that they have had their work ent out to keep their President in order, and they are very thankful now that their work is done. (Applauses)

MR. H. W. CARR :- I have much pleasure in asking you to pass a vote of thanks to our Chairman. It is a particular pleasure because the record of his work far outweighs anything I can say as to the gratitude we owe him; and it is also a pleasure because there is probably no assembly in Calcutta that can better appreciate the heavy work which he has performed on our behalf. It strikes me as marvellous that a leading man like our President should not only find the time to carry on the business of the Chamber but also take part in the deliberations of the Fiscal Commission and Retrenchment Commission. Well, Gentlemen, this conclusively proves that Sir Campbell Rhodes not only looks after the interests of the Chamber but those of the English community in Delhi, and I am sure we would all like to record our full appreciation of his work and his self-sacrifice in carrying on duties which must be performed for the British community, and which that community is very fortunate to find performed by a man like our President. When Sir Campbell Rhodes looks back on his strenuous labours of the past year he must feel that the vote of thanks given by the members of the Chamber gratefully recognised, approved and accepted with gratitude, the services he had rendered on their behalf. (Applause.)

Mir. R. N. BAND:—I rise to second the vote of thanks just proposed by Mir. Carr, but it is evident from the manner in which his remarks have been received, that I need say very little in sunser the sunser in such as the sunser in the first in the sunser in the sunser in the sunser in the sunser in the Legislative Assembly. I therefore have much pleasure in seconding this resolution.

Sir Campbell Rhodes:—I must express to you and to Mr. Carr and Mr. Band my grateful appreciation of your remarks, The President of the Chamber is not elected by the Committee, but holds his suffrage directly from the members themselves. He has the difficult task often of more members themselves. He has the difficult task often of more problem either here or in Delhi, and trying to discover what would be the decision of his constituencies if they had the same facts and figures before them. The great strength which your President has always had both in Calcutta and throughout India lies in the fact of the loyalty that the members have always shown to him, and I have not a shadow of doubt that the loyalty of which I have had so much will be continued to my successors. (Loud applause.)

H. M. HAYWOOD

Secretary.

CAMPBELL RHODES

President.

REPORT:

BENGAL CHAMBER OF COMMERCE.

# BENGAL CHAMBER OF COMMERCE

# REPORT OF THE COMMITTEE FOR THE YEAR 1922

The Committee of the Bengal Chamber of Commerce have now the honour to submit to the members of the Chamber their report for the venr 1922.

The following gentlemen were elected to the Committee at the annual general meeting which was hold on Tucsday the 28th February 1922;—President: Mr. (now Sir) Campbell W. Rhodes, C.B.R., M.L.A., Vice-President: Mr. W. L. Carry, M.C., Henbers: Mr. Kenneth Campbell, Mr. G. L. Colvin, C.R., C.M.O., D.S.O., M.L.C.; Mr. Klilliam C. Currie, M.C.; Mr. R. Langford James, M.L.G.; Mr. R. Milliam C. Currie, M.C.; Mr. R. Langford James, M.L.G.; Mr. R. Thay the Computer of the Committee.

The Hon'ble Sir Alexander Murray, C.H.E., has represented the The Logislatures.

Ouncil the Chamber is the Council of State throughThe Logislatures.

Out the year. On the Bengal Legislative Council the Chamber is represented by Mr. William C. Currie (Mossrs, Mackinnon, Mackenzie & Co.), Mr. G.L. Colvin, C.R., C.M.G., D.S.O., (Agent, East Indian Railway), Mr. R. H. Muir (Messrs, Andrew Yirle & Ca.) Mr. George Morgan (Messrs, Morgan, Walker & Co.), Mr. Perry Parrott (Messrs, Kilburn & Co.), and Mr. H. E. Skinner (Messrs, Jessop & Co., Ld.). The Indian Jute Mills Association is represented by its Chairman Mr. R. N. Band (Messrs, Thomas Duff & Co., Ld.), the Indian Ten Association by its Chairman Mr. T. C. Crawford (Messrs, Janes Finlay & Co., Ld.), and the Indian Mining Association by Mr. W. L. Carey (Messrs, Bird & Co.), Ld.), and the Indian Mining Association by Mr. W. L. Carey (Messrs, Bird & Co.).

The representatives of the Chamber on the Calcutta Port
Commission are Sir Robert Watson
Smyth (Messrs. Turner, Morrison & Co.,

mission. Ld)., Sir Campbell Rhodes, C.B.S., M.L.A., (Messrs. Hoare, Miller & Co., Ld), Mr. J. H. Pattinson, M.L.C., (Messrs. H. V. Low & Co., Ld.), Mr. J. Law (Messrs. Birkmyre Brothers); Mr. William C. Currie, M.L.C., (Messrs. Mackinnon, Mackenzie & Co.), and Mr. E. J. Oakley (Messrs. Kilburn & Co.).

During the absence in England of Sir Robert Watson Smyth for six months Mr. Nigel F. Paton (Messrs. Graham & Co.) acted as a Commissioner. Sir Campbell Rhodes was elected in place of Mr. F. C. Danger, C.B.E., of the same firm, in February 1922. Mr. Patthisson was re-elected in January 1922; Mr. R. O. Law was

similarly re-elected in March; and Mr. William C. Currie, M.Lc. was elected, in succession to Mr. J. Campbell in the same month. During the absence of Mr. Oakley in England, for six months from the 1st June, Mr. H. B. Whitby, of Messrs. Kilburn & Co. acted

The four gentlemen, elected by the members of the Chamber, The Corporation of Calestia.

a Commissioners for the Corporation of March 1921, namely: Mr. Norman R. Luke (Messrs. James Luke & Sons), Mr. George Morgan, M.L.C., (Messrs. Morgan, Walker & Co.), Mr. W. R. Raq, M.L.C., (Sim Incompare Office), and Mr. W. S. J. Willson, M.L.A., continued to represent the Chamber throughtout the year.

In April last the members of the Chamber elected Mr. A. H.

The Calcuta Improvement Trust.

appointed under the Johnstone succeeded with the Johnstone succeeded on leaving India.

A. H. Johnstone, R.A., B.E., AMILC.E., Chief Engineer, East Indian Ruilway, to be their representative on the Board of Trustone Acleutha Improvement Act July Mr. S. G. L. Eustace, who had resigned

Sir Robert Watson
The Indian Museum.
The Inperial Library.

Library.

Sir Robert Watson
Library.

Smyth (Messus. Turner, Morrison & Co.,
Ld.) represents the Chamber on the Board
of Trustees of the Indian Museum, and
also on the Council of the Imperial

The representatives of the Chamber on the Bengal Boiler The Bengal Boiler Commission are Mr. H. E. Skinner, M.L.C. (Mossrs, Jossop & Co., LiJ.), Mr. H. H. Reynolds (Messrs. Andrew Yule & Co.) and Mr. John Williamson (Kinnison Jute Mills Co., Lib Wills Co.)

On this Commission the Chamber is represented by Mr. T. M.

The Bengal Smoke Nuisances Commission.

Shewell (Messrs, Burn & Co., Ld.), and
Mr. J. A. Murray (Clive Mills Co. Ld.)

The representatives of the Chamber on the Indian Tea Cess
The Indian Tea Cess
Committee are Mr. A. Scott Smith (Mercommittee.
Lufter (Messrs. Octavius Steel & Co., Lufter), and Mr. F. G.

Mr. Kenneth Campbell (Messrs. Shaw, Wallace & Co.) has
Calcutta Board of Film represented the Chamber throughout the
year on the Calcutta Board of Film
Consors,

Mr. F. E. Winmill, of Messrs. Gillanders, Arbuthnot & Co.,
Government Commercial Institute.

Mr. E. J. Oakley is the representative of the Chamber on the Council of the European Association.

The European Association.

During Mr. Oakley's absence for six months in Europe his place was taken temporarily by Mr. L. V. N. Meares (Messers, George Henderson & Co.)

In March Mr. W. L. Carey, M.L.C., the Vice-President of the King Edward Memorial Fund Memorial Fund.

Clamber, succeeded Sir Robert Watson Smyth as the representative of the Chamber on the Council of the King Edward

Mr. R. Langford James, M.Lc. (Messrs. James Finlay & Co.,
The Campbell Hospital
Visiting Committee. Hospital
Thoughout the year on the Visiting
Committee of the Campbell Hospital.

In June Mr. A. d' A. Willis (Messrs. Gillanders, Arbuthnot & Co.) succeeded Mr. R. Langford James, Nurses Institution.

Muses Institution.

Colonel C. G. Arthur (Messrs. Bwing & Co., Ld.) succeeded Lody Minto's Indian Nursing Association Gray & Co., Calcutta Ld.) as the representative of the Chamber on the Committee of the Bengal branch of this Association in March last.

Mr. Eric Studd (Messrs. J. Thomas & Co.) was appointed to represent the Chamber on the Executive Committee of the District Charitable Society in succession to Sir Campbell Rhodes, C.B.E., M.L.A.

Mr. James W. Roger, of Ellerman's Armean Rice & Trading
The Government Morkhouse.

The Government Workhouse throughout the vent.

Management of the Government Workhouse throughout the vent.

Mr. E. H. H. Squire (Messrs. Graham & Co.) represents the Chamber on the General Committee of the Calcutta Sailors Home.

Mr. J. A. Tassie (Messrs. James Finlay & Co., Ld.) and Mr. Nigel
The Auxiliary Force Advisory
1920, Coleuta Advisory
Committee
The Auxiliary Force Advisory
The Year 1922-23, on the Advisory Committee for the Caleuta military area under

the Auxiliary Force Act 1920. Mr. Tassie was one of the representatives during the preceding year; and Mr. Paton succeeded Mr. C. F. Beadel, c.i.e., who resigned on his departure for Europe.

For the relief of unemployed Europeans in Calcutta it was decided in July last to form a Central Reiropeans.

Among Relief Committee. To this Committee are presentative, and Mr. Eric Studd (Messrs. J. Thomas & Co.) kindly consented to serve in this canactiv.

A Board of Trustees was constituted during the year in connection with the Rauchi Mental Hospital. Board The Commissioner of Chota Nagpur is tee are appointed by each of the local Governments of the Unique Provinces, the Punjab, Bihar and Orissa, the Central Provinces, and Bengal. The Government of Eengal proposed to appoint two non-officials as their representatives; and they asked the Chamber to nominate one of these. The Committee of the Chamber suggested the name of Mr. J. D. Marshall, of Messrs. Lyall, Marshall & Cr., who consented to serve.

In January last the Calcutta Electric Supply Corporation decided to constitute a Consultative Committee. Committee to form a connecting link tive Committee. Committee to form a connecting link toward appointed the Agent of the Company to be the Chariman of this Committee; and they asked the following bodies to appoint one on member:—the Bengal Chamber of Commerce, the Calcutta Croporation, the Howard Municipality, the Calcutta Trades Association and the adjacent motissil municipalities. Mr. C. B. Chartres (Messrs. Burn & Co., Ld.) consented to serve as the representative of the Chamber on the Committee, and he was appointed in March.

The Government of India recently established a corporation styled the Army Cauteen Board (India).

The business of this corporation is to interests in certain districts in India. It is a company incorporated under the Indian Companies Acts of 1913-14; and its articles of association provide for the appointment, as members of the corporation by the board of management, of three unofficial gentlemen representing commercial interests in India. The Chairman of the board of management asked if the President of the Chairman of the Sound Sou

The Committee of the Chamber agreed that the President should be appointed as officio. But they suggested to the Canteen Board that, in the event of his being unable to attend any of the meetings, he should be empowered to nominate another representative in his place. To this proposal the Board readily assented, The report of the Royal Exchange for the year 1922 is appended.

There is no subject connected with the management of the Exchange calling for remark.

The thirty-ninth annual report of the Managing Committee of the Licensed Measurers Department of the Chamber is also attached. It deals it shows the following results:—

- (a) that the total number of packages measured during the year by the officers of the Department was 7,528,029, as compared with 7,048,375 in the preceding year;
- (b) that the total number of packages weighed during the year by the officers of the Department was 9,282,603, as compared with 6,746,369 in the preceding year;
- (c) that the income of the Department was Rs. 8,97,308-4-11, as compared with Rs. 8,09,069-13-2 in the preceding year;
- (d) that the expenditure was Rs. 8,12,938-14-9 as compared with Rs. 8,77,406-14-8 in the preceding year; and
- (e) that on revenue account there was a surplus of Rs.84,369-6-2 which, with interest on investments amounting to Rs. 22,642-7-9, was increased to Rs. 1,07,011-13-11. From this had to be deducted sumry debits on profit and loss account aggregating Rs. 13,347-5-1. The result was not surplus of Rs. 93,646-8-10.

Arbitrations undertaken by the Chamber are classed under Tribunal of Arbitration.

Tribunal of Arbitration.

dueted under the supervision of the Committee of the Chamber, while piece-goods arbitrations are controlled by the Piece-goods Sub-Committee.

The Piece-goods Sub-Committee submit a separate report, which is a pepended, and a summany is given below of the cases dealt with by the Chamber Committee and the Piece-goods Sub-Committee respectively.

There was a considerable decrease in the number of cases dealt with during the year 1922 as compared with 1921, the figures being as follows:—

			1921.				1922.
Hessians and I	3ags		739	Awards			Awards,
Jute			119	**	400	74	**
Sugar			74	33		119	22
Coal		***	21	**		17	11
Miscellancous		***	63	**	***	61	**
					-		-
			1016			550	
Cases institut	ed and	subse-	410	***	***	192	

quently withdrawn owing to amicable settlement or other reasons. In addition to the above, 45 survey reports were issued, as compared with 63 in 1921.

The number of piece-goods references disposed of by the Chamber during the year was 242, as compared with 390 during the preceding twelve months. Of the number disposed of 220 Arbitration, and 16 were applications for survey reports and 16 were applications for survey reports.

Ploods in the Rajshahi Division—Extensive floods occurred in the Rajshahi Division of the Presidency during the last week of September. A large but Iarly compact area in the districts of Rajshahi and Bogra, on both sides of the Bastern Bengal Railway, was affected. This area may be described as stretching roughly from Nattore on the south to near Jalpaiguri on the north. In the Bogra district the affected area was estimated at 405 square miles, with a population of 240,560; while in the Rajshahi district was estimated at 1200 square miles, with a population of 741,437. An area of about 200 square miles in the Paban district was also involved. The damage to crops was great, but not so great as appears to have been at first anticipated. Large numbers of cattle perished; and there was extensive destruction of huts and houses.

The question of the organising of relief measures, and the participation of the Chamber in this work, gave rise to some correspondence. And on the 1st November the Committee placed before members a statement of the position. Immediately on the occurrence of the floods they entered into communication with the local Government, with the object of opening a Chamber subscription list, should such be deemed to be necessary. They also suggested to the Government that any balances remaining from previous relief funds should be made available without loss of time. It appeared that the balance available from the Cyclone Relief Fund 1919, and the Midnapore Relief Fund 1920 which were contributed largely by members of the Chamberamounted to about a lakh of rupees. Of this amount the Government of Bengal placed Rs. 42,000 in the hands of the district officers in the affected areas for immediate relief. Various relief funds had been opened in Calcutta, and elsewhere, for the benefit of the sufferers in the Rajshahi Division. And the Committee ascertained that, if the amount of these funds, together with the sum of Rs. 42,000, should be insufficient, the Government would make a further grant from the unexpended balances referred to. And if the total amount which would be thus made available should still be insufficient, the Committee assured the Government of Bengal that they were prepared immediately to invite subscriptions from the members of

No additional assistance on the lines suggested has yet been asked for, and it was consequently unnecessary for the Committee to appeal to the Chamber for contributions.

The Earl of Ronaldshay Memorial Fund.-When Lord Ronaldshav relinquished the office of Governor of Bengal there was a widely spread feeling that his governorship ought to be commemorated by a permanent memorial. The President of the Chamber accordingly consulted the various other public bodies and associations, with the result that, on the 21st April 1922, a meeting was held at the Royal Exchange to inaugurate a memorial movement. The Maharajadhiraja Bahadur of Burdwan presided at the meeting which was fully representative of the various communities. The meeting unanimously resolved that Lord Ronaldshay's eminent public services should be commemorated by a permanent memorial to take the form of a statue to be creeted in Calcutta, and by such other object of public utility and benevolence as might be determined. It further resolved to place on record its high appreciation of, and its deep sense of gratitude for, Lord Ronaldshay's work as Governor. A General Committee and a Working Committee were also appointed by the meeting, the Working Committee consisting of nominees of the various public bodies and associations. The President of this Chamber, and Raja Reshee Case Law, C.I.E., M.L.C., the President of the Bengal National Chamber, were appointed to be Joint Honorary Secretaries and Treasurers,

The Fund which was thus initiated now amounts to upwards of Rs. 72,000. Negotiations are in progress for the selection of a sculptor, and it is hope that the commission for the statue will be placed very shortly.

### LAW AND LEGISLATION

The Apprentices Act 1850.—The object of this Act is for better enabling children, and especially orphans and poor children brought up by public charity, to learn trades, excits and employments by which, when they come to full ago, when they can a fivelihood. The Act is understood to have been originally intended to apply chiefly to European orphans taken from military and other orphanages. But in respect of service, both as sea and on land, it is believed to have now become a dead letter. For protection to children, employed in various industrial occupations, is nowadays afforded by a number of other statutes. And, this being so, the Government of India suggested, in June last, that the Act should be repealed. But, before repealing is, they were anxious to obtain an assurance, from the local Governments, that it had cased to serve any useful purpose.

The Government of Bengal referred the matter to the Chamber, and the Committee consulted some of the principal recognised Associations concerning it. They found that the Act is not used, and they accordingly agreed with the Government of India that is might be repealed.

The Indian Carriers Act, 1865.—In the last annual report the Committee mentioned the modifications which had been made

in this Act by the Indian Carriers (Amendment) Act of 1921. Section 3 of the last named statute empowers the Governor General in Council to add, by notification in the Gazette of India to the list of articles enumerated in the schedule to the Act of 1865. And, by a notification dated 14th October 1922, the Government declared that the following additions were to be made to the list:

Art pottery and all articles made of marble, Furs, Government securities, Opium, Coral, Musk, Irr, Sandal-wood oil and other essential oils used in the preparation of the property of the control of the property of the control of th

In respect of the articles included in the list, the carrier is not liable for a claim of more than Rs. 100 unless the value and description of the articles have been previously declared to him, Until now no addition has been made to the list under the powers conferred by the new Act. But the inland steamer companies recently asked the Government of India to incorporate in it the articles enumerated in the schedule to the Indian Railways Act, 1890. The Government of India supported this proposal, being of the opinion that, as by far the greater part of the carrying traffic is conducted by the railways, it is desirable that the schedules should correspond as closely as possible with each other. The Indian Carriers (Amendment) Act 1921 does not admit of any alteration in the existing wording of the schedule which forms part of the principal Act. And, in order to give effect to the proposal of the inland steamer companies, it has been therefore decided, by the Government, to add to the schedule the articles named above. Such additions as may be made, from time to time in the future, to the list of articles contained in the schedule to the Railways Act will also be included,

The Married Women's Property Act, 1874.-Two Bills affecting this statute are under consideration by the Indian legislature. Both of them were brought forward in the Legislative Assembly by non-official members—one by Mr. B. S. Kamat, and the other by Mr. T. V. Sheshagiri Ayyar. They were circulated by the Government of India for criticism, and the Government of Bengal consulted the Chamber in regard to them, particularly in regard to Mr. Ayyar's Bill. The object of this measure was to enable life insurance companies to disburse claims as soon as policies mature, and to remove doubts as to the application of section 6 of the Married Women's Property Act to Hindus and Mahomedans. By virtue of the provisions of section 6, a policy of insurance operates as a trust for the wife and children of the policy-holder. And, unless a special trustee is appointed by the policy, the policy monies are payable to, and will be dealt with—for the benefit of the person or persons concerned—by the Official Trustee of the Presidency in which the office where the insurance was effected is situated. The application of the section

is restricted by the second paragraph of section 2 of the Act, which reads:—"But nothing herein contained applies to any "married woman who at the time of her marriage professed the Hindu, Mahomedan, Buddhist, Sikh, or Jaina religion. or whose "husband at the time of such marriage professed any of these "religions." The Calcutta and Bombay High Courts have both held that section 6 does not apply to a policy of insurance effected by a Hindu for the benefit of his wife and children. The Madras High Court has on the other hand taken the contrary view.

The Committee consulted members of the Chamber interested in the subject, and also the Chamber's Solicitors. As a result they made certain suggestions for the amendment of the Bill, which is still before the Assembly.

The Indian Negotiable Instruments Act, 1881: Section 131.

—Towards the end of 1921 the Chamber was asked, by the Government of India, to express an opinion on a proposed amendment to section 131 of the Indian Negotiable Instruments Act. The amendment had been suggested by the Indian Merchants Chamber and Bureau. Bombay. The section in question reads:—

131. A banker who has in good faith and without negligence received payment for a customer of a cheque crossed generally or specially to himself shall not in case the title to the cheque proves defective inour any liability to the true owner of the cheque by reason only of having received such payment.

A reference to the English law on the subject will make the meaning of the proposed amendment clears. Section 82 of the English Bills of Exchange Act of 1882 corresponds to the above-quoted section of the Indian Act. Both sections refer only to cheques which are already crossed when they ome into a banker's hands; and the protection given applies to such crossed cheques only when they are collected on behalf of a customer. Neither section protects a collecting banker who allows a customer to draw against crossed cheques paid to the credit of his account before the proceeds for them have been received from the banker on whom the cheques are drawn. This was the position of the law in England until 1906. Considerable litigation arose in England out of section \$2, which was ultimately amended in 1906 by the Bills of Exchange (Crossed Cheques) Act of that year. The first section of this amendment

(1) A banker receives payment of a crossed cheque for a customer within the meaning of section 82 of the Bills of Exchange Act 1882 notwithstanding that he credits his customer's account with the amount of the cheque before receiving payment thereof.

It is evident from the foregoing that bankers in India were, as the Indian Merchants Chamber and Bureau correctly pointed out, in a less safe position than bankers in England; and that it was desirable, therefore, for the law in this country to be amended on the lines of the English Act of 1906. The Committee of the Chamber expressed the above views to the Government of India in response to their enquiry. And they observe that, in September last, the Act was amended by the legislature on the lines proposed.

The Land Acquisition Act, 1894 .- On the 31st January 1922 Mr. J. Ramayya Pantulu Guru introduced, in the Legislative Assembly, a Bill further to amend this Act. And, on the 28th February 1922, he carried a motion to the effect that the Bill should be circulated to the Local Governments for the purpose of eliciting opinions on its provisions. This was done, and the Government of Bengal referred it, in due course, to the Chamber, in common with other public bodies in the province. According to the Statement of Objects and Reasons which was appended to the Bill the Act, as it stood, made no provision against the unlawful or vexatious acqusition of land. This was, the mover of the Bill contended, a real grievance which he wanted to remove. The Bill had been framed accordingly, and it laid down that the officer responsible for the selection of the land to be acquired, or for the preliminary enquiry under section 4 of the Act, should not be appointed as Collector, and that the Collector should not enforce his own orders.

The Committee were not inclined to take exception to the Bill in so far as it served its direct object, namely, to make provision against unlawful, or vexatious, acquisition of land. But some of its provisions scened to go much beyond this. In fact it appeared as if the Bill were directed against those provisions of the Act which authorise the compulsory acquisition of land required for the purposes of a company. And, to the extent that it was aimed at these provisions, the Committee were unable to agree with it. They death with its various clauses, specifying their objections.

The Land Acquisition Act, 1894-Acquisition for industrial purposes .- In the annual report for the year 1920 the Committee referred to certain proposals for the amendment of the Land Acquisition Act of 1894. The acquisition of land for companies is provided for by sections 38 to 44 of the Act. But it must be shown that the work for which the land is wanted is likely to be useful to the public This requirement makes it difficult for ordinary industrial concerns, which are not public utilities, to take advantage of the provisions of the Act. The Indian Industrial Commission of 1916-18 had this point before them, and they suggested further legislation. In 1920 the question was raised by the Government of India. They drew a distinction between the two following classes of cases:—(a) those in which land is required for a work which will be of direct benefit to the general public, and which the public will be entitled to use on terms approved by Government; and (b) those cases in which the land is required for any work of only indirect benefit to the general public, but at the same time fulfilling certain conditions which had been defined by the Industrial Commission.

It was the idea of the Government of India, at that time, to adopt some procedure which would give the legislature an effective voice in deciding whether the provisions of the Act should be complied with in favour of a particular company. And the Government of Bengal suggested further alternative methods whereby this idea might be carried out. The Committee of the Chamber approved of one of these alternatives, and informed the Government of Bengal to that effect. But during the past year-1922the Government of India abandoned the idea of giving the legislature a voice in the decision. This suggestion was criticised by the local Governments; and the Government of India now propose to substitute for it provisions whereby the judiciary will be interposed between the citizen and the executive. It will be, that is to say open to a person interested in the property to be acquired to question, before a judicial tribunal, the decision of the executive that the proposed acquisition, for the benefit of a company for an industrial purpose, is in the public interest. It should be noted here that the Government do not contemplate applying this procedure to cases in which the land is required for the Government, for a local body, or for a railway. In respect of these no change in the existing law is suggested. But all land which is acquired for purposes other than these would come under the new procedure. The judicial tribunal which would be called upon to decide the point as to whether the acquisition was in the public interest should be, the Government of India thought, the court vested with jurisdiction to determine the amount of compensation. An appeal against the decision of this court would lie to the High Court, but no further.

The Chamber was consulted by the Government of Bengal with reference to this revision of the Government of India's scheme. The Committee approved of the idea of interposing the court between the person interested in the property and the executive. In fact they were inclined to the view that this would probably be a more satisfactory procedure than that which they had supported two years previously. They also agreed that an appeal should lie to the High Court, but not beyond.

They likewise dealt, by the same opportunity, with the question of the extent to which special legislation is required in connection with the acquisition of land for housing purposes. This point was raised two years ago by the Government of India, but the Committee refrained from expressing any views in regard to it at that time. Speaking generally, they approve of the idea that it should be possible for an industrial concern to acquire land for the housing of its labour. And they further think that it should be possible to acquire land for building-sites for persons dispossessed in consequence of the acquisition of land by an industrial concern for housing its labour. They also feel that it is desirable to retain in such cases the 15 per cent, solution which is common to land acquisitions generally under the Acts.

The Indian Petroleum Act, 1899: The Petroleum Rules.—
In the early part of the year the Committee were consulted, by
the local Government, with reference to the transport of dangerous
petroleum otherwise than in bulk. Rule 6 of chapter V of Part II
of the rules, was as follows:—"Special licenses may be granted for
"the transport of dangerous petroleum otherwise than in bulk, in
"form K." The Government asked for an opinion on a proposal
to amend this rule to read: "Special licenses may be granted for
"the transport of dangerous petroleum in form K, or in the case
"of transport by water of dangerous petroleum otherwise than in
bulk in form KI."

After consultation with the petroleum companies, the Committee expressed their preference for an anendment which the Government of Burma had suggested. This was that form KI should be required only for the transport overseas of dangerous petroleum otherwise than in bulk. The transport in India of other than bulk dangerous petroleum was provided for by existing license forms H and I. Furthermore, it was the opinion of the Committee that the endorsement which was already on those forms, namely, H and I, would adequately meet the requirements of form KI. All the license forms for the transport of dangerous petroleum other than in bulk would then bear uniform endorsements. It was unlikely that receptacles larger than the types specified in these endorsements would be used; and the specifications prescribed were, it was believed, all that would be necessary for overseas despatch.

The question of the transport of petroleum, whether dangerous or non-dangerous, by pipe line, was also raised by the Government during the year. The Committee approved of certain rules which were submitted by Government. But they did not think that it would be expedient to use a pipe line for both dangerous and non-dangerous petroleum. They accordingly suggested that the license should stipulate for which of these two classes the pipe line was to be used. The rules, and the license forms proposed by the Government, were intended to apply to pipe lines connecting the officient were intended to apply to pipe lines connecting the officient in storage installations. In order that lees two might be differentiated, the Chief Inspector of Explosives had agreed that, for the purpose of the rules and the license form, a pipe line should be defined as a line through which continuous pumping is carried on.

The Indian Petroleum Act 1899: Carbide of Calcium.—
According to the carbide of calcium rules—which are framed by the
local Government under the provisions of section 24 of this Act—
licenses for the storage and general transport of carbide of calcium
remained valid for twelve months from the dates of their issue. It
was pointed out by the Government of Bengal that the expiry of
these licenses on different dates prevented effective control being
exercised over their renewals. For the dates are liable to be
overlooked, and both dealers and the controlling officers were thereby

put to trouble. With the object of avoiding this difficulty, the Government proposed so to amend the rules as to provide that the licenses should expire at the end of the calendar year, irrespective of the dates of their issue.

The Chamber was consulted by the Government on the proposal, and the Committee submitted it to members interested. They found that no exception was taken to it, and they informed the Government accordingly. Provision would be made for safeguarding existing licenses granted for twelve months.

The Indian Paper Currency Act, 1910.—Section 14 of the Indian Paper Currency Act of 1920 provides for the insertion of the following section in the principal Act of 1910, namely:—

Nowithstanding anything to the contrary in section 19, the Governor-General in Council may antiborise the Controller to issue currency notes to an anoma: in all not controller to issue currency notes to an anoma: in self-normal controller in the controller in the

As was stated in the report for 1920, the Chamber was consulted, by the Government of India, as to how this section could best be put into practical operation. The principal question was as to the class of commercial bills which should be accepted for the purpose of the issue of notes. The Committee expressed the opinion that it would be difficult to utilise either import or export bills; and they specified the difficulties which would arise in connection with these two classes of documents. But they believed that there would be no difficulty in advancing against hands, which documents automatically come into force when finance is required for the crops.

In February 1922 the Finance Department notified that notes would be issued under the following conditions:—

- (1) The bills of exchange to be internal bills, or hundis, drawn for trade purposes;
- (2) If the documents themselves do not bear any evidence of being drawn for such purposes, the Imperial Bank of India will certify that, to the best of its knowledge, the accommodation provided for is for the furtherance of trade;
- (3) The bills will remain in the custody of the Imperial Bank of India as securities held on behalf of the Currency Department and will, if the Controller of Currency so require, be endorsed by the Bank to the Controller.

The procedure governing the issue of the notes was also circulated by the Government of India at the same time.

Maintenance Orders .- In 1919 the Chamber was consulted, by the Government of Bengal, on a proposal that legislation should be undertaken in India in connection with the enforcement of maintenance orders. The Government submitted a copy of a draft parliamentary Bill designed to facilitate the enforcement, in the United Kingdom, of maintenance orders made in other parts of His Majesty's dominions and protectorates, and vice versa. The object of the Bill was to secure justice and protection for those wives and children who have been deserted by their legal guardian, either in the United Kingdom or in any of the dominions. The Bill became the Maintenance Orders (Facilities for Enforcement) Act of 1920-10 and 11 Geo. V ch. 33. A corresponding Indian statute was passed in 1921, namely, the Indian Maintenance Orders Enforcement Act. The English Act was made applicable to British India, and the Indian to England and Ireland. Rules under the Indian Act were also framed and published by the Government of India in May last. The Home Department then asked the local Governments for suggestions and criticisms on the rules as framed, and as regards any additional rules that might be thought to be necessary.

It was pointed out by the Committee, in 1919, that the question of maintenance orders is not really one with which the Chamber is elosely concerned. And the matter of the framing of rules under the Act seemed likewise to be hardly within their province. But they nevertheless consulted their legal advisers, and in due course they submitted to the Government a note of certain points to which Messrs. Orr, Dignam & Co. thought that attention ought to be directed. They did not themselves comment on the rules, further than to support two of the principal suggestions which were made

The Indian Emigration Act, 1922.—It was stated in the last report that the Government of India had introduced, in the Legislative Assembly, a Bill to amend the law relating to emigration. This Bill minimately became the Indian Emigration Act, 1922. After it Bill minimately became the Indian Emigration Act, 1922. After its constant and the Indian Emigration Act, 1922. After its manner in the Indian Em

The Indian Income Tax Act, 1922—Provision for business losses.—At the annual meeting of the Associated Chambers of Commerce of India and Ceylon in January 1922 the following resolution was unaulmously adopted:—

That this Association urges upon Government the necessity of recognising the country of making provision for business losses whose computing mome tax. The Bayestands on a finouse Tax made full region of this principle and the Associations and the provision of the principle and the formal state of the principle and the formal states of the principle and the formal losses for a period of three years.

The Associated Chambers submitted the resolution to the Government of India. The Finance Department replied, however, that they were not prepared to accept the proposal. They defined their reasons for this conclusion, and added that in any case the new Act had been passed too recently for its amendment to be considered. At the instance of this Chamber the Association again approached the Government of India. They controverted the arguments advanced by the Finance Department, and pressed for the further consideration of the question.

The Indian Income Tax Act, 1992—Double taxation.—Section 49 of the new Act provides for relief from double taxation where the same income is assessed to tax both in the United Kingdom and in India. It does not however provide for relief in other cases, such as for instance the case of a company with its head office in Calentta, and brunches in the Straits Settlements and in Indian Native States, where income tax is leviable at the instance of the local authorities. In June the Committee enquired from the Government of Benggl as to the position in this connection. They pointed out that the principle of relief from double taxation has been recognised in respect of the United Kingdom. They held, therefore, that its application in regard to other parts of the Emire should likewise be given effect to.

The Commissioner of Income Tax, Bengal, to whom the reference was transferred by the local Government, had no information as to the intentions of the Government of India in the Department, and subsequently they were informed by Mr. A. R. Loftus Tottenham, Acting Member of the Board of Inland Revenue, that the question is under consideration. The Government of the Straits Settlements and the Residents at the various Indian States have been addressed in regard to it.

It is understood that in the case of Mysore an arrangement is already in force. A company with its headquarters in British India, and with branches in Mysore, pays Indian income tax, less the amount of Mysore income tax. The latter amount is calculated on the profits which appear to the assessing officer in British India to be due to transactions in Mysore

The Indian Income Tax Act, 1922—Section 20.—This section of the Act requires the principal officer of every company to furnish to every person receiving a dividend, a certificate to the effect that the company has paid, or will pay, income tax on the profits which are being distributed. The form of certificate is prescribed by rule 14 of the Income Tax Rules. It is to the effect that income tax has been paid to the Government of India on the total profits and gains of the company, of which the dividend forms a part. The Commissioner of Income Tax, Bengal, said that this form of certificate could not be conscientiously signed, in certain circumstances, by the

principal officer of a company. The circumstances referred to arise in respect of businesses as such as those mentioned in the preceding paragraph as being established in British India and in, for example, paragraph as being established in British India and in, for example, and the such Indian income and the such and the such Indian income at a had been paid on the total profits. Similarly, it was anticipated that the same difficulty would arise in respect of tea companies, which will be taxed on only a part of their profits.

The Government of India have considered the matter, and they have decided to amend the certificate prescribed by rule 14. They propose that instead of the words "on the profits and gains "of the company" the words ""on the centire on the profits and gains of "the company" should be used.

The Indian Income Tax Act, 1922—Assessment of rent-free quarters.—The Income Tax Act of 1918 contained a provision—section 3 (2) (ix)—excluding from the Act "any perquisite or benefit which is neither money nor reasonably capable of being "converted into money." This chause was omitted from the Act of 1932 presumably with the intention of withdrawing the exemption. And it was thereby assumed that the annual value of houses occupied ent free by employees is a perquisite, and is consequently liable to tax. But drug the past year the question of whether this is really the position from the perfect of t

7 (i). The tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension, gratuity, and any fees, commission, perquisites, or profits received by him in lieu of or in addition to any salary or wages, etc.

12 (i). The tax shall be payable by an assessed under the head "other sources" in respect of income, profits and gains of every kind, and from every source to which this Act applies (if not included under any of the preceding heads).

To bring the annual value of a rent-free house under either of these sections it must be a fee, commission, perquisite, income or profits or gains. In this connection the judgment of the House of Lords in a case Tennant v. Smith is of interest. This was a case of a bank marger who was required to occupy the hank house, and if he ceased to hold the managers other than the profits of each the premises forthwith. On these facts it was held by the House of Lords that, in estimating the manager's total income from all sources, the yearly value of his privilege of free residence in the bank premises could not brought into account. "The thing so to be taxed," said Lord Helsbury, "is not "income unless it can be turned into money." And Lord Field said that "the residence \* \* which they worth, cannot the notin any way be converted into money or money's worth, cannot

"be held to be either a gain, profit, perquisite, or emolument within "the meaning of the statute."

It seemed to the Committee that the question of whether the Act did in fact justify the assessment of the value of rent-free quarters should be considered by the legal advisers to the Government of India. For if their view were in accord with the opinion above expressed, the question would obviously be at an end. But if not, the opinion of the High Court could be obtained by means of a test case.

It is understood that the Government have since decided not to assess the value of rent-free quarters to tax.

The Indian Income Tax Act, 1922: Debenture interest.—
Section 18 (9) of the Act is to the effect that persons deducting income
tax from the interest payable on securities shall furnish the person to
whom the payment is made with a certificate. This document must
state that the tax has been deducted, and it must also specify the
amount deducted, the rate, and such other particulars as may be
prescribed. The form of certificate to be used under this section
has been prescribed by rule 13 of the Income Tax Rules.

During the past year the Committee pointed out to the Government that the form, as prescribed by rule 13, did not seem to them to be suitable for company debentures. It was quite well adapted for Government securities, but for company debentures, particularly when these are beare bonds, it was less convenient. The Government considered this suggestion, and agreed to adopt it. The Board of Inland Revenue accordingly published, in November last, for criticism, a revised form of certificate which will meet the objections missed by the Chamber. The draft will be taken into consideration by Government after the 2nd February 1923.

The Indian Income Tax Act, 1922.—Payment by cheque.—
The method whereby the Calcutta Income Tax Office receive payments
of income tax has been under discussion of late. Formerly, cash payments of income tax were received in the Calcutta Collectorate
Treasury; and payments by cheque were received by the Income
Tax. Office. The payer of a cheque was given at once a provisional
receipt and, when the cheque had been cleared, a full receipt. The
Commissioner of Income Tax, Bengal, proposed that all payments,
whether by cash or by cheque, should be received in the Calcutta
Collectorate; and that only such cheques as had been certified by the
banks, should be accepted. The Committee objected to this proposed
compulsory certification of cheques; and, after consideration, the
Commissioner decided not to press it. But he still required cheques
to be paid to the Collectorate Treasury instead of to the Income Tax
Office.

Later in the year the Commissioner mentioned that delay had occurred in the issuing of receipts to parties paying cheques to the

Treasury. This was due partly to shortage of staff—which would be rectified—and partly to the fact that it took seven or eight days to clear the cheques, and to enter them in the registers. In practically all cases receipts for the cheques were demanded from, and given by, the Treasury officials. The final receipt—showing the credit of the actual amount for which the cheque had been drawn—would, he anticipated, normally reach the payer not later than ten days from the date of presentation of the cheque to the Treasury.

The Committee thought that the period of seven or eight days required for clearing and entering the cheques ought to be capable of reduction, and they made a suggestion accordingly to the Commissioner.

The Indian Income Tax Act, 1922: Assessment of shipping companies and tramp steamers to tax—In 1921 the Committee had correspondence with the Government of India, in the Finance Department, on the question of the assessment to income tax of the profits earned by what are called "tramp" steamers. And in July last the Board of Inland Revenue circularised all the Indian Chambers of Commerce, and also the various Commissioners of Income Tax, on this question. Three specific enquiries were made by the Finance Department. These were

- (a) whether an attempt should be made to tax the profits of tramp steamers;
- (b) what is the most practical method of determining and taxing such profits; and
- (c) whether there is any need to replace the existing system of taxing the profits on ships owned by persons or companies abroad who have regular agents in this country by any system such as taxation on a percentage of the property of the property of the property of the mind.

The Committee examined this question in consultation with the Shipping Sub-Committee, and they framed a reply to the Finance Department. They dealt with the various points, and set forth their views in detail. There is no need to summarise their letter here, further than to say that they answered the specific enquiries set out above in the following terms:

- (a) Indian and foreign shipping companies being liable for assessment for Indian Income tax tramps should also be assessed;
- (b) the best method of assessment of tramps is that they should be assessed on 5 per cent of the sums received in India or elsewhere on account of goods shipped or passengers carried from Indian ports; and

(e) there is most certainly no need to replace the existing system of taxing the profits on ships owned by persons or companies abroad who have regular agents in this country by the system of taxation on a percentage of freights.

The law relating to steam boilers .- At the present time there are in existence in India seven provincial Boiler Acts, each framed independently of the other. These Acts are in force in their respective provinces, and in some other provinces no boiler law is in operation. A Committee, specially appointed by the Government of India for the purpose, examined the question some time ago; and they recommended that the provincial Acts should be replaced by an all-India Act. In due course a Bill, based on the recommendations of the Boiler Committee, was introduced by the Government of India. It was submitted to the legislature, and a Joint Committee of the Council of State and the Legislative Assembly was appointed to examine it, and to report upon its provisions. It was also circulated to the various local Governments for criticism. It was referred, by the Government of Bengal, to the Chamber, but the Committee did not themselves remark upon it. They submitted however to the Government certain expressions of opinion which they had received from the Indian Mining Association, the Indian Engineering Association, the Indian Tea Association, the Indian Jute Mills Association, and the Indian Indigo Association.

The Bengal Mining Settlements Act, 1912.—On the 18th August 1922 the Government of Bengal published for criticism a draft of certain rules to be issued in exercise of the powers conferred by section 11 of this Act. The rules were to supersede Parts III, 1V and V of the rules which were published in August 1913.

The draft rules were approved by the Indian Mining Association, and the Committee of the Chamber similarly took no exception to them

The Bengal Town Planning Bill, 1990.—This Bill was circulated by the local Government for criticism in the early part of 1921, when it was considered by the Chamber. As was explained in the last annual report it has two main objects in view. In respect of the sphere of operations of the Calcutta Improvement Trust it will provide a means: (a) of supplementing the work of the Trust by laying out, in co-operation with owners, the areas in the vicinity of street schemes undertaken by that body; and (b) of developing areas ready for building by a system of pooling various properties. The second object is to enable local authorities to undertake what are termed general town-planning schemes, that is to say, schemes for the general future development of any urban

The Committee, when commenting on the Bill in 1921, supported it generally, subject to certain modifications which they

considered to be desimble. In February 1922 the Minister for Local Self-Government arranged a conference for the discussion of its policy and principles. The following bodies were invited to be present at the conference, namely:—the Chamber, the Trades Association, the Marwari Association, the British Indian Association, the Association, the Markari Association, the Minister Bederation, the Indian Association, the Manijan Sabla, the Bengal National Chamber, the Liberal Federation, the Missim League, the Corporation of Calcutta, the Calcutta Improvement Trust, the Howrah, Cossipore, and Sarampore municipalities and the European Association. The Chamber was represented at the conference by Mr. W. K. Dods, of the Hong Kong and Shanghai Banking Corporation.

It is understood that the  $\operatorname{Bill}$  is still engaging the attention of the Local Government.

The Bengal Aerial Repeways Bill, 1921.—Proposals for legislation for the control of ropeways have been under discussion in Bengal for the last ten years or thereabouts. In 1913 the Government of Bengal appointed a Committee to investigate the subject. At that time the idea was that the legislation should be provincial. And the Committee—on which the Chamber was represented by the late Sir William Ironside-revised and submitted to the Government, for approval, a draft of a provincial Bill which had been previously framed. But the Government of India intervened at this stage, saying that they contemplated all-India legislation. They accordingly obtained copies of the Bengal Bill, and circulated them for opinions. They asked two questions, namely, whether legislation for the control of the construction and working of ropeways was desimble; and, if so, what form it should take. They consulted the Chamber, together of course with other public bodies, and the Committee replied to the first question in the affirmative. As regards the second, they said that they thought the Bengal Bill might be followed in respect of its main features.

Nothing further transpired, so far as the Chamber is concerned, until the end of 1921. The Government of Bangal then brought forward a new provincial measure—the Bengal Aerial Ropeways Bill, 1921. The Committee had no information as to what the attitude of the Government of India was. But they assumed that, as the original idea of a provincial Act had now been everted to by the local Government, the proposal for an all-India Act had been withdrawn. Proceeding on this assumption they compared the new Bill with the procedure of the proposal for an everted to by the local Government, the proposal for an every support of the proposal for an all-India Act had been withdrawn. Proceeding on this assumption they compared the new Bill with the procedure of the proposal for an all-India Act had been withdrawn.

The Goondas Bill, 1922.—The Committee expressed to the Government of Bengal, in October last, their approval of the general principles of this measure, which has for its object the

better control of the hooligan elements in Calcutta. The Bill was introduced in the Bengal Legislative Council quite recently, but the proposal that legislation should be undertaken was put forward by the local Government in 1920. It was then recognised, as was stated in the Chamber report for that year, that the real remedy for the trouble was the exclusion of the criminal elements in question from the city. And to effect this it was suggested that H. E. the Governor in Council should be empowered, by legislation, to exclude from Calcutta any person, other than a person born in Bengal, who might be considered by the Commissioner of Police to be so dangerous as to render his presence within Calcutta hazardous to the peace and order of the town. The Committee at that time agreed without hesitation to this proposal. They recognised of course that objection might be raised to such legislation. But the trouble which the legislation was designed to remedy seemed to them to be so altogether exceptional as fully to justify exceptional treatment. They are still of this opinion, and they accordingly supported the Bill.

The Bill has since been passed with an amendment making its provisions applicable to persons born in Bengal as well as to those born outside the Presidency.

Death duties.—The question of the introduction of a system of death duties in Bengal has been engaging the attention of the local Government recently. The Chamber was consided in this connection, and was invited to nominate a gentleman to serve on a Committee which H. E. the Governor in Council contemplated appointing. It was to be the duty of the Committee to undertake a preliminary examination of the whole question, and in particular to advise on the following important points:

(a) The most suitable way of imposing an estate duty payable on the principal value of all property passing on death, or by survivorship, or under a settlement during the life-time of the grantor;

(b) The form of legislation best adapted to this purpose and the modifications, if any, which will be required in the existing law; and

(c) The administrative machinery required for the assessment and realisation of estate duties.

Mr. R. Langford James, M.L.C., consented to serve as the representative of the Chamber on the Committee, of which the Hon'ble Mr. P. C. Mitter, C.L.E., was appointed to be President.

It will be observed that the idea was for the introduction of a system of provincial death duties. The legislation which would be necessary would be, that is to say, provincial and not central. It seemed to the Committee of the Chamber that there might be grave objection to the imposition of different scales of death duties in the different provinces. And they suggested that the question whether the legislation should not be for the whole country should be examined by the proposed Committee. To this

the Government of Bongal replied that, under the Scheduled Taxes Rules, the Bengal Legislative Council can impose death duties for provincial purposes only. H. E. the Governor in Council did not, therefore, propose to refer to the Committee the question of the advisability of all-India legislation. But the point would be brought to the notice of the President of the Committee, and it could also be raised by the Chamber nominee on the Committee.

Indian Judges in High and Chief Courts.—On the 22nd February 1922, the Hon'ble Mr. Phiroze Sethna moved the following resolution in the Council of State:—

This Council recommends to the Governor-General in Council that early steps be taken to increase the number of Indian judges of the High-Courts and Chief Courts and also of Indian Judicial Commissioners to at least 50 per cent. of the total number of such appointments

The Hon'ble Mr. Sethna withdrew the resolution, on an assurance being given to him, in behalf of the Government of India, that the local Governments and the High Courts would be consulted in the matter as quickly as possible. In making the reference, on the 11th March 1922, the Home Department explained that notice had also been received of a motion to be moved, in the Legislative Assembly, regarding section 101 of the Government of India Act. The proposal was that this section should be so amended as to provide that not less than three-fourths of the judges of a High Court, including the Chief Justice but excluding the additional judges, must be barristers, advocates, or pleaders. The effect of the adoption of this motion would be to substitute, for the provision that the maximum number of permanent judges of a High Court who are members of the Indian Civil Service shall be one-third, a provision that the number of permanent judges appointed from both the Indian Civil Service and from persons who have held judicial office shall be subject to a maximum of onequarter. It was anticipated by the Home Department that some modification of the provisions of section 101 might perhaps be regarded as a necessary concomitant of any acceptance of the proposals contemplated by Mr. Sethna. And it was suggested therefore that in these circumstances the two matters might be examined together.

The Committee of the Chamber considered and discussed these questions, and they formulated their views in a representation which they submitted to the local Government towards the end of May. They fully appreciate and sympathise with the feelings of Indians on these and kindred subjects. But at the same time they cannot see that it is either expedient or necessary to depart from the principles which have in the past always governed appointments to the judicial bench. Any question of fixing a definite proportion as between Indian and European judges will of necessity involve a departure from this principle: and the Committee could not therefore support such a suggestion. As they pointed out, in their representation, efficiency must continue to be the basis

of selection, and they believe that, in the interests of efficiency, it is necessary that in the meantime European judges should be retained approximately in their present numbers. The question of amending section 101 of the Government of India Act was dealt with by the Committee as follows:—

with by the Committee as follows:—

The tifes embedded in the proposal multivation of section 101 of the treemment of India Act to Geourse to provide that the Bend should be recorded to the extent of a large majority from the Eqs., but there is no suggested into the execution of a large majority from the Eqs., but there is no suggested into the execution of a large majority of the large majori

The Legal profession: Disqualification of women.—On the 1st February 1922 the Legislative Assembly passed a resolution in regard to the removal of the sex disqualification of women in respect of the electral roll for elections to the Legislative Assembly. Dr. H. S. Gour moved, as an amendment to this resolution, the

That the following be added at the end of the resolution :-

And the Government is further pleased to remove the sex bar held to disqualify women from enrolment as legal practitioners in the courts of this country.

Dr. Gour withdrew the amendment, on an assurance being given him, on behalf of the Government, that public opinion would be ascertained, and the local Governments and High Courts consulted, on the question raised in the amendment. The Government of India shortly afterwards invited opinions accordingly from the local Governments and the High Courts, and also public bodies, such as the Chambers of Commerce. The Committee of this Chamber considered the matter, and they decided to express no opinion in regard to it.

British Nationality and Status of Aliens (1914) Act.—At the annual meeting of the Association of British Chambers of Commerce held on the 5th April 1922 the following resolution was adopted:

That this Association respectfully urges upon His Majesty's Government and upon the Governments of the British Dominions and India the designibility of agreement being arrived at with a view to facilitating the early smendment of the

British Nationality and Satus of Aliens (1914) Act, so as to provide for the acquisition of British missality by persons of British descent of the second and subsequent generations in all the properties of the second and subsequent generations of the second subsequent generations of the second subsequent generations and removal of registration as a British six the conditions of the second subsequent properties of the second subsequent s

The Associated Chambers of Commerce of India and Ceylon addressed the Government of India in support of this resolution. But in the meantime an Act amending the Act of 1914 was passed by the British Parliament, and nothing further remained to be done. This amending Act—12 and 13 Geo. V Ch. 4d—cane into operation on the 4th August 1922. It provides for the children of British subjects born abroad being registered and thus obtaining British nationality. And, like the principal Act, it applies proprie

The Legislative Assembly and the Bengal Legislative Council Electoral Rolls.—It became evident, when the first elections to the new legislatures were held, that the electoral rolls for the local European constituencies were defective. The constituencies in question are the Bengal European constituency of the Legislative Assembly, and the Presidency and Burdwan European constituency of the Bengal Council. In April last the Government of Bengal pointed out that these rolls do not contain the names of many persons who are qualified to vote. As a consequence, such persons are debarred from standing as candidates or voting at byc-elections in the constituencies. To remedy the defect an immediate revision of the rolls had been, the Government

The rules provide for the publication of the electoral roll after it has been compiled, and for the correction of omissions or mistakes, on the application of the persons affected, within a definite period. But once the roll has been finally published at has effect for three years, and no alterations can be made in it. Some expense and trouble would be incurred in the preparation of new electoral rolls; and the Government of Bengal doubted whether this would be desirable merely to meet the contingency of intermediate by-e-elections.

The Committee, to whom the Government referred, replied that some hardship is undoubtedly caused by the omissions in the present roll. At the same time they did not think that this was sufficiently serious to justify an immediate revision. Moreover, it would probably be necessary to have another revision at the next general election, seeing that this would not be held until the end of 1923. In the circumstances it seemed to the Committee that the existing rolls should be allowed to stand until the general election.

The Criminal Procedure Code: The Racial Distinctions Committee.—It was mentioned in the last report that the Legislative Assembly had recommended to the Governo-General in Council "that, in order to remove all racial distinctions between Indians and Europeans in the matter of their trial and punishment for offences, a Committee be appointed to consider what "amendments should be made in those provisions of the Code of "Criminal Procedure, 1898, which differentiate between Indian and Europeans who "are not British subjects, Americans and Europeans who "are not British subjects, in criminal trials and proceedings, and to report on the best method of giving effect to these "proposals."

A Committee was constituted in due course by the Government of India, and the Home Member (The Hon, Sir William Vincent) was appointed Chairman. Mr. W. L. Carey, M.L.C., was the representative of the Chamber of Commerce. At the time of writing legislation designed to give effect to the recommendations of the Committee is before the Assembly.

#### CUSTOMS

Proposed centralisation of the administration of the Customs Department .- The question of centralising the administration of the customs department in India, by the appointment of an Inspector General of Customs, has been under consideration for many years. When the formation of the Imperial Customs Service was discussed, in 1903, the proposal to appoint an Inspector General was put forward, but was abandoned. It was raised again when the Decentralisation Commission came to India in 1908, but it was again deferred. Then in 1909 it was proposed to extend the functions of the Inspector General of Excise and Salt so as to include Customs also. This idea was likewise discarded, on the abolition of the office of Inspector General of Excise and Salt, in 1913. The reforms scheme brought the subject once again to the front. For customs being now a central subject, the responsibility for the administration of the department rests directly with the Government of India. And in November 1921 the Department of Commerce stated, in a circular to the local Governments, that they had decided to assume direct control of the entire administration of sea customs, and to appoint a Controller General of Customs. This officer would take over the duties at present performed by the chief customs authorities at the principal

The views of the Chamber on this proposal were invited by the Government of Bengal. The Committee did not however reply directly to the reference. But, at their instance, it was discussed by the annual general meeting of the Associated Chambers of Commerce of India and Ceylon on the 31st January 1922, when Mr. William C. Currie moved the following resolution:—

This Association recognises the desirability of re-organising the Customs Department with a view to uniformity of administration and assessment in the various ports, but desires to emphasise the necessity for a careful consideration of the methods to be employed.

The resolution was unanimously adopted, and Mr. Currie, in his speech proposing it, explained the views of the Chamber. He did not raise any objection to the proposal. On the contrary it may be a considered to the proposal of the contrary in the contrary

The question is understood to be still engaging the attention of the Government of India.

Calcutta Custom House: Refund work.—During and after the import trade boom of 1920 refund work in the Calcutta Custom House fell into arrears. These arrears were gradually reduced at a later period when trade was slack. But the Collector of Customs informed the Chamber, in April, that a revival of trade would bring about a recurrence of the difficulties. To engage extra clerks in such an event would be, the Collector thought, very difficult in existing circumstances. He was therefore considering, as an alternative, the possibility of reducing the number of refund claims.

An opportunity for such a reduction offered itself, he thought, in the case of refunds granted to importers on articles missing from landed packages. In respect of such Mr. Lloyd recommended the introduction, into Calentta, of the procedure in force at the port of Madrias. At Madras importers make the amount of the dutty on articles missing from cases a part of their claim, on the agents of the vessel, for value. Refund of duty on shortages in contents is thus paid to the consignees, not by the Collector, but by the agents of the vessel. And the Collector does not charge the

The Committee consulted the members of the Chamber on this proposel, the introduction of which for six months, as an experimental measure, but bear already agreed to by the Calcutta Liners Conference. The members of the Chamber accepted the proposal, being of the opinion that it would be likely to effect an improvement on the existing practice; and the Collector of Customs was informed accordingly. The revised procedure came into operation

for six months, as an experimental measure, from the 1st July 1922, and has continued.

The Indian Sea Customs Act. 1878-Assessment of Customs duty on exports .- In the case of export duties and cesses the basis of assessment is the quantity of the goods shipped. Under section 194 of the Sea Customs Act the Collector has the right of verifying the shippers' declaration of the quantity by actual examination. Or, under section 29 of the Act, he may call for documentary evidence. Or he may proceed by both of these methods. It was pointed out, during the year, by the Collector of Customs, Calcutta, that the application of either method, if it were enforced before shipments were allowed to proceed, would cause delay and inconvenience to trade. And it had been, he said, the practice to reduce actual examination to a minimum. Shippers were allowed to give an undertaking, on each shipping bill, that they would produce the documents required within a prescribed number of days after the date when the steamer concerned received its clearance. The classes of cargo affected were: jute manufactures hides and skins, and purchased tea and indigo. The documents usually produced, while ordinarily the same within each of these four classes, varied as between the different classes. The time allowed for their production also varied as between the classes.

In actual practice, the Collector said, shippers seldom submitted the documents within the agreed period. In fact in some cases they failed to produce them for several months. Inconvenient delay in the adjustment of the shipping bills followed, while correspondence and extra work were created. The Collector accordingly proposed that the concession of allowing shipments to proceed before production of the necessary documents should be granted only to those shippers who filed a legally binding guarantee for their timely production.

This proposal was referred to the Chamber, and the Committee consulted the interests concerned regarding it. Raw jute, rice, tea shipped on garden account, and lac, were not, for various reasons, affected by it. And the mercantile Associations interested in the articles that were affected, namely, jute manufactures, hides and skins, and purchased tea and indigo, did not take exception to the proposal, subject to certain minor adjustments, which were accepted by the Collector. In the result the new procedure came into force as from the 1st September 1922.

The Indian Sea Customs Act, 1878: Section 30.—The question of the application of section 30 of the Indian Sea Customs Act—which was mentioned in the last report—was again before the Committee during the year. It was suggested that the section should be so amended as to permit of the levying of import duty or contract.

values, instead of on the "real value" which by the section is defined to be:--

(a) the wholesale cash price, less trade discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of imperation or expertation, as the case may be without any attenuent or dedupayable on the importation thereof; or

(b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction excent as a foresaid.

The Calentta Import Trade Association supported the proposal, on the ground that it would be much simpler to value piece-goods on the forward contract price than upon the "real value". And the Association further objected to the existing procedure, for the reason that it is apt to provoke undesirable conflicts between the Customs authorities and importers.

The Committee of the Chamber did not take action on the proposal. They endorsed the view which was explained in the report for last year. Like their predecessors, they are opposed to the principle of attempting to ascertain what the section calls "real value". But they doubt if any good purpose would be served by recommending the adoption of contract values. For they recognise that the Government of India has repeatedly declined to make any change in the existing procedure. And it seems to them that, as was suggested before, the best solution of the difficulty would be the extension of the hist of goods in respect of which tariff

The Indian Sea Customs Act, 1878: Import duty on sugar.—Section 37 of the Indian Sea Customs Act, 1878, provides that the rate of import duty, and the tariff valuation applicable to imported goods, shall be the rate and valuation in force on the date upon which the bill of entry is delivered to the Customs Collector under section 86. This last quoted section provides that the owner of goods imported shall, on the landing thereof, deliver the bill of entry to the Customs Collector. During the past year a case was brought to the notice of the Committee in which a certain steamer carrying sugar was entered inwards at the Calcutta Custom House on a certain date in December. Two days later the importers presented bills of entry to the Customs, calculating the duty at the tariff valuation then in force. And they paid the duty to the Customs a few days subsequently. With effect from the 1st January 1922, the duty on sugar was reduced. The goods were not cleared until after the 1st January; and the importers claimed that they were entitled to a refund of the difference.

As is mentioned above, section 86 provides that the owner of imported goods shall, on the landing thereof from the importing ship, make entry of such goods by delivery, to the Customs Collector, of a bill of entry. The Collector accepts bills of entry before

the landing of the goods. But it was argued, in behalf of the importers, that this could not preclude them from making a further bill of entry if they wished to do so.

The Collector refused to grant a refund, and the question of instituting a suit to recover the amount was considered. The assistance of the Chamber in this connection was invited, but ultimately the idea of litigation was abandoned. For it was believed that we suit might lead to a change in the existing practice, whereby the Customs authorities accept hills of entry before the goods are landed. And, in the general interest of the trade, it is considered to be undesirable that this practice should be disturbed.

The Import Tariff Schedule.—The changes made in the Import Tariff, by the Finance Act of 1921, were specified in the last report. By the Finance Act of 1921, there extensive alterations were made. The most important of these was the enhancement of the general import fariff, on articles specified in part V, from 11 per cent. to 15 per cent. ad vadorem. Cotton twist and yarn, and cotton sewing or darning thread, were removed from the free list and made liable to duty at 5 per cent. The duties on liquors, sugar, petroleum, matches, iron and, steel, telegraphic instruments and apparatus, machinery, railway material and ships, were also enhanced. And, as regards luxuries, the duty was raised from 20 to 30 per cent. ad vadorem. Cinematograph films were excepted from this increase, and made dutable at 15 per cent. ad vadorem. Cotton piece-goods were made liable to the increased duty of 15, per cent, but the Legislative Assembly reduced the rate to 11 per cent.

The Indian Tariff Act, 1894: Revision of the Tariff Schedules. - In accordance with the established procedure, the Director General of Commercial Intelligence approached the Chamber, towards the end of the year, with reference to the annual revision of the tariff valuations in Schedules II and III of the Indian Tariff Act of 1894, as amended by subsequent legislation. He submitted a statement of the provisional rates for 1923, and the Chamber appointed a Committee of importers to consider these. The Chairman and members of the Committee were: Mr. W. L. Carey, M.L.C., Vice-President of the Chamber, in the chair; Mr. A. Gray, Chairman, Indian Engineering Association; Mr. D. Mitchell, Chairman, Calcutta Hides & Skins Shippers Association; Mr. J. McMurray, representing the Calcutta Import Trade Association; Mr. T. C. J. Davis, Messrs. Turner, Morrison & Co., Ld.; Mr. F. Doxey, Messrs. Barlow & Co.; Mr. J. R. N. Graham, v.c., Messrs. Graham & Co.; Mr. R. M. Hughes, Messrs, Brunner, Mond & Co., Ld.; Mr. A. Metaxa, Messrs, Ralli Brothers; Mr. H. R. Pilcher, Messrs. Gillanders, Arbuthnot & Co.

The statement of provisional rates was thiscussed, by this Committee, with the Director General of Commercial Intelligence and the Collector of Customs, Calcutta, on the 20th November 1922. Various suggestions were put forward, and these the Director General promised to submit to the Government of India.

The Import Tariff Schedule: Brazilian Diamonds, etc.—At the instance of importers the Committee made a representation to the Collector of Castoms, Calcutta, with reference to the assessment inport duty of Brazilian diamonds, ballas, bortz, etc. These storm the properties of the second properties of the properties of the import tariff schedules assessed to duty—under item 82 of the import tariff schedules assessed to duty—under item 82 of the import tariff schedules the mine the properties of t

The Indian Tariff Act: Import duty on piece-goods.—The reduction, which is mentioned above, of the import duty on cotton piece-goods from 15 per cent. to 11 per cent, mised the question as to allowances. The question was as to whether, in respect of goods sold on the basis of 15 per cent. duty, and imported on the basis of 11 per cent., any standard allowances' had been fixed, position. The section reads as follows:

If such decrease or remission so takes effect that the decreased duty only or not that as the case may be is paid, the purchasor may deduct so much from the contract price as will be equivalent to 'the decrease "dity or remitted duty, and he shall not be liable to pay or be sued for, in respect of such deduction.

It was the opinion of the Committee that the proper deduction is found by working out the challan at both rates, and crediting the buyer with the difference between the two. At the same time they recognised that there was some diversity of practice among the importing firms as to the method of arriving at the deduction. Is seemed however to them that the method which they proposed was unassatiable.

The Import Tariff Schedule: Artificial silk piece-goods.—In reply to a reference from the Karachi Chamber the Committee stated, in September last, that rutificial silk piece-goods are assessed to enstome duty in Calcutta at the rate of 15 per cent. Under article 96 of the schedule, cotton piece-goods are assessable to duty at the rate of 11 per cent. But as artificial silk piece-goods do not come within the description of cotton piece-goods they are assessable under article 99—yarns and textile fabries—at 15 per cent.

The Import Tariff Schedule: Machinery.—It was stated in the last annual report that the question of the classification of machinery and tools in the import tariff had been before the Committee, who had addressed the Director-Goneral of Commercial Intelligence concerning it. There were numerous matters affecting

the classification of machinery and metals which might, it was thought, be usefully examined in consultation with the Government. The Chamber accordingly suggested that these should be discussed with the Director-General of Commercial Intelligence, and the Collector of Custons, at the meeting which is held annually at the end of the year to revise the tariff whatthous. This suggestion the Government of India did not accept, but they appointed a small informal Committee with the following terms of reference:—

- (a) To examine the definition of "machinery and component parts of machinery" in item 53 of the Import Tariff Schedule;
- (b) To report whether, in the interests of simplicity and convenience of trade, this definition requires revision;
  - (c) If necessary to suggest a new definition; and
- (d) To make such other recommendations as might seem germane to the enquiry or necessary to safeguard the Government revenue.

The Gollector of Customs, Calcutta, was appointed to be the Chairman of the Committee, and the following bodies were invited to nominate each a representative, namely, the Bongal Chamber, the Indian Association of Engineers in Calcutta, and the Indian Merchants Chamber and Bureau, Bombay. The Chairman of the Calcutta Import Trade Association (Mr. F. Blick) was the nominee of the Chamber.

The conclusions arrived at by the Committee have not yet been published by Government.

Revision of the list of cotton piece-goods—In 1906 the Commerce and Industry Department of the Government of India prescribed a list of imported cotton piece-goods. The object was to simplify the differentiation, for fiscal purposes, between piece-goods assessable at 3½ per cent, and other cotton goods assessable at 5½ per cent, and other cotton goods assessable at 5½ per cent, and other cotton goods assessable at 5 per cent, under the tariff then in force. The list was revised by subsequent resolutions. But as the 1919 tariff subjected cotton piece-goods, and all other cotton goods are well as apparel, to the same rate of duty, the list was then discontinued. Cotton piece-goods and other manufactured cotton goods are now again assessable at different rates of duty; and the Government of India have accordingly re-introduced the list.

In explaining the position to the Chamber, in July last, the Director General of Commercial Intelligence asked if the last list required modification in any respect. This enquiry the Committee answered in the negative, as their examination of the list led them to the conclusion that it was complete.

The export duty on manufactured jute: "Bagging for cotton",—The opinion of the Chamber was invited by the Collector of Customs, on a proposal that a specially low rate of export duty should be levied on the fabric known as "Bagging for cotton." This fabric is manufactured from jute cuttings which, when exported raw, are charged to duty at a lower rate than

raw jute is charged at. The argument in favour of the proposal was stated by the Collector to be somewhat as follows. The rate of duly fixed for bessian cloth is presumably intended to have some relation to the duty on a corresponding quantity of raw jute. The lower rate for sacking is reckoned on the assumption that such fabrice contain a certain admixture of cuttings. Consequently a fibric made entirely of cuttings should bear a duty calculated in direct relation to the duty on the corresponding quantity of cuttings.

State of the consideration of the State of the Collector of Customs. The Association and the division of manufactured jute into jute and entitings, and the division of manufactured jute into hessian and sacking, were natural divisions; and all that to disturb them would lead to complications and difficulties, and all kinds of claims for special consideration. The Association accordingly recommended that the preferential treatment suggested should not be granted. With this view the Committee of the Chamber agreed, and they formed the Collector of Customs accordingly.

The export duty on hides and skins .-- The proposed withdrawal of the export duty on hides and skins was last referred to in the report for the year 1920. It will be recalled that the duty was imposed by the Government of India in September 1919. The Chamber advocated it, believing it to be necessary in the interests of the Indian tanning industry. Both before, and immediately after, it came into operation Calcutta shippers and himmeniately anter, it came into operation careatists suppers of hides and skins protested strongly against it. And their organisation—the Calcutta Hides and Skins Shippers Association pressed the Chamber to modify its attitude, and to oppose the duty. This the then Committee of the Chamber were not inclined to do. But they said that they would be willing to consider the matter de novo when the Fiscal Commission should consult them on the fiscal question generally. When this reference was made by the Fiscal Commission the Chamber, in reviewing the subject of export duties, expressed the opinion that the export duty on hides had been a failure. And the Fiscal Commission in their Report, which was published during 1922, made it clear that in their opinion the duty ought to be with-

In January 1922 the question was discussed by the Associated Chambers of India and Ceylon at their annual general meeting. The Karnehi Chamber proposed a resolution in support of the abolition of the duty, but this was strongly opposed by some of the other Chambers, and it was ultimately withdrawn, on the understanding that the report of the discussion should be about the Piscal Commission. A resolution in similar terms was also proposed by Karnehi at the 1923 meeting of the Associated Chambers when it was adopted by a majority, which included this United States Customs Regulations (1915): Marking of country of origin.—The American Tariff Act of 1913 provides for the marking, with the name of the country of origin, of all merchandise imported into the United States. And in pursuance of these provisions of the Act, articles 450 and 451 of the United States Customs regulations of 1915 were framed. Article 450 is as Gollows:—

All articles of foreign manufacture or production which are emplain of being marked, stamped, burnded, or hisblied without highery must be marked, stamped, branded, or labelled so as to indicate the country of origin in legible English, which is a complement place that shall not be covered or observed by any subsequent attachments or arrangements. Such marking, stamping, branding, or labelling must be an accept indicative with control and the control mark beautiful and the control of the control

If may active from more than parameters as not makes or not active was permitted. If any active is found upon examination not to be marked to indicate the properties of origin it shall not be delivered until so marked at the importers expense, of origin it shall not be delivered until so marked the departed, weight, or measurement thereof, but if so marked the marked too large against, weight, the facts, and articles inaccurately marked to indicate their quantity, weight, or measurement will not be delivered until the marking is changed to conform to the

All packages containing imported articles must be marked to indicate the country of origin and also to show the quantity of their contents. If any package is not so marked it shall not be delivered until properly marked under customs supervision at the importer's expense.

In December it was notified that, in accordance with these provisions, every bag, and every bott of hessian cloth shipped from Calcutta to the United States, would require to have the word "India" marked on it. Goods may be suffered to the property of th

The Indian Fiscal Commission 1921-22.—The Committee mentioned in the last annual report that, by a resolution dated 7th October 1921, the Government of India had appointed a Fiscal Commission "to examine with reference to all the interests concerned, the tariff policy of the Government of India, including the "question of the desirability of adopting the principle of Imperial Preference and to make recommendations". The Hon Sir Ibrahim Rahimtulla, C.E., was appointed President of the Commission, on which the Bengal Chamber was represented by Sir Campbell Bhodes, C.B.E., M.L.A.

The Commission reported in July 1922. The report was not unanimous, but the principal findings of the majority may be summarised as follows:—

(a) That a considerable development of Indian industries would be greatly to the advantage of the country as a whole:

- (b) That the Government of India should adopt a policy of protection to be applied with discrimination as indicated in the report;
- (c) That discrimination should be exercised in the selection of the industries to be protected, and the degree of protection to be afforded;
- (d) That a permanent Tariff Board should be created, to investigate the claims of particular industries, to watch the operation of the tariff, and generally to advise Government and the legislature in carrying out the policy of protection;
- (e) That raw materials and machinery should be ordinarily admitted free of duty, and that semi-manufactured goods used in Indian industries should be taxed as lightly as possible:
- (f) That industries essential for purposes of national defence should be adequately protected if necessary, provided that conditions in India are not unfavourable to their development;
- (g) That no export duties be imposed except for purely revenue purposes, and then at very low rates only;
- (h) That no general system of Imperial Preference be introduced; but that the question of adopting a policy of preferential duties on a limited number of commodities be referred to the Indian legislature after preliminary examination of the several cases by the Tariff Board.
- (i) That the existing cotton excise duty, in view of its past history and associations, should be unreservedly condemned, and that the Government of India should regulate their excise policy solely in the interests of India.

All the commissioners signed the report, but a minority, including the Chairman, added an elaborate minute of dissent in which they expressed themselves as being in favour of the adoption of unqualified protection. They were of the opinion that the Indian people desire that an intense effort at industrialisation be made; and they contended that the guarded and cautious policy advecated by the majority would not permit of such an effort.

#### MARINE.

The Howrah Bridge.—The question of the re-construction of the bridge connecting Calcutta with Howrah has been again under discussion during the past year. The position worke months ago was that the report of a Committee of Engineers was awaited.

This Committee had been appointed by the Government of Bengal to advise as to the most suitable type of bridge to be adopted. They reported in the middle of February, recommending:—

- (a) That in view of the serious condition of the existing floating bridge, and the grave consequences which would result from its failure, no time should be lost in constructing a new bridge;
- (b) That the new bridge should be built on the cantilever principle, in accordance with the loading dimensions, loading and general description shown in the report:
- (c) That it should be built on a site 650 feet north of the centre of the present bridge on the Calcutta side, and 580 feet north of the centre of the present bridge on the Howrah side: and
- (d) That steps should be taken immediately—without waiting for a decision on the financial aspect of the proposal to obtain a specification and tenders for the bridge.

The Committee of the Chamber strongly endorsed recommendation (a). It was made clear in the report that no further delay could be permitted, in view of the condition of the existing bridge. This being so, it seemed to the Committee of the Chamber that what was obviously required was definite information as to the cost of the cantilever bridge. They consequently urged that a specification and tenders for a bridge of this type should be called for immediately. For they held that no useful purpose could possibly be served by discussing any particular type of bridge until its cost was recover.

The need for obtaining a precise estimate of the cost of a cantilever bridge was also emphasised by the fact that some engineers, not members of the Expert Committee, expressed grave doubts as to whether such a bridge could be built for the sum of £2 millions, which was the Committee's estimate. The existence of such doubts made it imperative, the Committee of the Chamber thought, that a reliable estimate of the cost of a cantilever bridge should be obtained as speedily as possible; and that when this was available the question of the financing of the project should be thoroughly examined and conclusions arrived at. They made no recommendation as to the type of bridge, for they felt that financial considerations must govern the ultimate solution of the problem. But they deemed it to be of primary importance that the bridge should be sufficiently wide to admit of the free passage of not merely the present volume of traffic, but of the increased volume to be expected in the future. And they considered it to be particularly desirable that a tramway track should be provided, so that passengers might move with reasonable expedition between Calcutta and Howrah,

Towards the end of December the Government of Bengal informed the Chamber that the High Commissioner for India had been requested to place the Expert Committee's report in the hands of a competent consulting engineer, with instructions to prepare specifications for the proposed cantilever bridge, and to call for tenders from reliable firms, so that an accurate estimate of cost might be obtained. It was agreed by the Government of Bengal that the final decision as to the type of bridge to be constructed must be influenced largely by financial considerations. And that at present it is impossible to say whether the scheme proposed by the Expert Committee will be financially feasible. In any case however it will obviously be necessary to devise entirely new methods of finance, whatever type of bridge may be adopted. And in view of the urgency of the new bridge Government thought it to be desirable to take up the question of finance immediately, without waiting for the complete estimates of the cost of the cantilever bridge. H. E. in Conneil accordingly decided to appoint a Committee, representative of the chief interests affected, to assist the Government in drafting definite proposals to meet the cost of a new bridge. A tentative scheme had been worked out by Government to finance a bridge costing Rs. 5 crores by an imposition on trade of a cess not exceeding three pies cer maund. The main question for the Finance Committee to ponsider was whether the trade of the port could bear this taxation, and to what extent the proposed cess could be realised.

The Chamber was asked to nominate a member of the Finance Committee, and Mr. S. A. H. Sitwell, Secretary and Treasurer of the Imperial Bank of India, Calentia, agreed to serve in this capacity. The report of the Committee is now awaited.

The Bengal Pilot Service.—In their last report the Committee referred to their correspondence with the Government of Bengal on the subject of the Bengal Pilot Service. They took strong exception to a scheme, which the local Government had put forward, for increasing the remuneration of the members of the service. This scheme, had it been adopted, would have meant an enhancement of the fees charged to steamers for pilotage. And the Committee took the view that the time was altogether inopportune for placing any additional burden on ship-owners. Moreover, they were convinced that, if a full enquiry were made into the conditions of the Pilot Service, the result would be to confirm their belief that the service should be completely re-organised.

In August last the Government of India notified that they had decided to appoint a Committee to consider this question of the re-organisation of the service. They invited the Chamber to nominate a representative to serve on this Committee, the Chairman of which would be, they intimated, Mr. F. C. French, O.S.L., I.C.S. Member, Board of Revenue, Bengal. The Committee was appointed in due course, the members being, in addition to Mr. French, the Chairman of the Calcutta Port Commissioners, the Port Officer,

Calcutta, Mr. S. J. K. Chase, Branch Pilot, representing the Pilot Service, Mr. J. H. Eyfe, representing the Bengal Chamber of Commerce, Mr. A. McD. Eddis, representing the Calcutta Liners Conference, Babu Jadu Nath Roy, representing the Bengal National Chamber of Commerce, Mr. H. Barton, M.L.C., representing the Anglo-Indian and Domiciled European Association, and Rai Upendra Lal Roy, Bahadru, B.L., M.L.C.

The terms of reference to the Committee were defined by the Government as follows:—

(a) Whether the Bengal Pilot Service should be re-organised and placed under the control of the Port Commissioners, Calentta, and if so, what scheme of reorganisation should be adopted and how it should be carried out.

(b) If a re-organisation be advised what measures should be adopted to protect testisting members of the Bengal Pilot Service, who are serving under convenants with His Majesty's Secretary of State for India.

(c) Whether any medifications are required in the existing rules for recruitment to the Bangal Phot Service including the rules relating to the qualification of candidates, with special reference to the recruitment of Anglo-Indians and Indians.

(d) The training to be given to the probationary members of the Service to qualify them for taking charge of ships in the Hooghly.

(c) Whether any practical measures can be suggested for enabling Anglolains and Indians to acquire the preliminary qualifications necessary for admission to the Bengal Pilot Service.

In response to a request from the Government of Bengal, the Chamber has submitted a statement of its views in the matter of the re-organisation of the service.

Water-supply for the shipping.—It was mentioned in the report for the year 1920 that the Chamber had moved in the question of the supply of water to steamers in the port. The shortage was serious, and the Corporation of Calcutta, who are responsible for the supply, agreed that the plant in use was inadequate. The measures to remedy this inadequacy were in band, the Chairman of the Corporation said; and it was hoped that an improvement would result. In the early part of last year (1922) the question again came forward, and at the instance of the Calcutta Liners Conference, a meeting of those interested was arranged by the Chamber. Mr. William C. Currie, M.L.C., presided at this meeting, which was attended by Mr. C. D. M. Hindley, M.L.C., at that time Chairman of the Calcutta Port Commissioners, Mr. A. McD. Eddis, representing the Calcutta Liners Conference, Mr. E. H. H. Squire, representing the interests of the oil steamers, Mr. A. Kerr, Superintending Engineer B. I. S. N. Co., Ld. and Mr. N. B. Wilson, A.M.I.M.E., M.I.W.W.E., Engineer-in-charge of the Calcutta Corporation Water Works,

The meeting was held on the 26th May, when the question, was discussed. It was, however, postponed, pending the result of an enquiry, to be made by the Calcutta Port Commissioners, with reference to a proposal for the suking of tube wells.

Subsequently, the Port Commissioners sanctioned the sinking of a tabe well in the Kidderpore docks. They hope that this will provide a continuous supply of water not only for their workshops, the tea warehouses, and the sheds, but also for the west side of dock No. 1, and for the shipping there. The work of sinking the well is understood to be now in progress.

The Sulkea Salt Golas.—Members of the Chamber interested in the salt trude complained recently to the Committee that the conditions at the Sulkea golas were becoming increasingly difficult. Moreover, there did not, members said, appear to be any chance of an improvement is desired in the said, appear to be any chance of an improvement is considered to the said, appear and the said of the

In reply to an enquiry, the Commissioners informed the Chamber that they would be prepared to disease this proposal. But they suggested that, in the first place, the Chamber should ascertain if the Government of India would be likely to regard it favourably. If the Government were so disposed the Commissioners would need to have information on the following points before coming to a decision: (a) the terms upon which the Government would make over the golas; (b) the cost of maintenance; and (c) the revenue

The Committee were willing to take the initiative as regards are proceeding the Government of India. They thought, however that, before moving in that direction. They should be well-advised to consult the trade, and the various authorities interested They accordingly convened a meeting, which was held on the 12th December 1922, and at which Mr. Kenneth Campbell presided. The Collector of Customs, the Chairman of the Caleutta Port Commissioners, representatives of the East Indian Railway, and representatives of the salt trade, were present at this meeting, which recorded the following conclusions:

- (a) That it was unlikely that any material advantage would be gained by an immediate transfer of the administration of the Sulken golas from the Customs Department to the Oxienta Port Commissioners, and that it would not be worth while for the Commissioners to take over the pentoons only;
- (b) That the Commissioners should be invited to formulate a scheme for providing, at the King George's Dock, suitable accommodation in the future for the salt trade of Calentia;
- (c) That when this scheme has been formulated it should be considered by the trade, and the question of whether the Commissioners should take over the last the question of whether the Commissioners should desirability or otherwise, gots should then be further examined as to the best effected, and the division of the time when it might be Department and the Commissioners. See work between the Clustoms

(d) That the Bengal Clamber of Commerce should forthwith address the Government of Bengal on the question generally, equiting; (1) Whether the Covernment were to represent the submate transfer of the administration of the submate as Sander to the administration of the submate as Sander to the series of the trade desiring it. Government would be prepared eventually to absorbed to present galax, and to allow the Tot Commissioners to handle the whole self trails at the new Doken Fort Commissioners to handle the whole self trails at the new Doken Fort Commissioners.

(c) That the Government should also be asked to consider the question of an equalisation of rests as between the existing guide as Sulface, and any new goies to be constituted by the Commissioners. For it was recognised that the Commissioners would probably have to charge higher rests than these now levied in respect of the Sulface, goias. And it followed that an equalisation would be necessary in the attrests of the trade whether the administration of the Sulface golas was, or was not, transferred to the Commissioners.

The Committee are now proceeding to approach the Government of India.

Calcutta Port Commission: Constitution of the Commission .- The question of amending the constitution of the Calcutta Port Trust has been under consideration during the year. The object was to give enlarged representation on the Trust to Indian commercial interests. And it was proposed to attain this object by increasing the number of commissioners from sixteen to nineteen. As the Calcutta Port Act stands, it provides for a Chairman, a Deputy Chairman, nine elected commissioners, and five nominated commissioners. And it goes on to say that, of the elected Commissioners, six shall be elected by the Bengal Chamber of Commerce, one by the Calcutta Trades Association, one by the Corporation of Calcutta, and one by some organisation, selected by the local Government, as representing the Indian mercantile community. It was proposed so to alter the Act as to provide for a body of nineteen commissioners, namely a Chairman, a Deputy Chairman, the Agent of the East Indian Railway, the Agent of the Bengal Nagpur Railway, the Agent of the Eastern Bengal Railway, the Collector of Customs, the Port Officer, and twelve elected commissioners. The latter were to be elected, six by the Bengal Chamber of Commerce, four by the Bengal National Chamber of Commerce, one by the Calcutta Trades Association, and one by the Corporation of Calcutta.

This scheme of amendment of the constitution of the Trust was formulated by the Port Commissioners, and the opinion of the Chamber upon it was invited by the Government of Bengal. The Committee of the Chamber agreed with it, although they thought that the proposed representation of Indian mercantile interests was liberal in relation to their magnitude. It will be noticed that the proposal is to make the Bengal National Chamber of Commerce the body responsible for the election of the four Indian commissioners. The Committee agreed that this would be preferable to the alternative proposal of giving various Associations representing particular communities, or particular branches of trade, the right to elect commissioners.

The question is still under the consideration of the local Government

Native Passenger Ships: Fire precautions and distress# signals.-Rules for precautions against fire, and with reference to distress signals, on native passenger ships, were published by the Government of India in 1880. The question of their revision appears to have been under consideration for some time. And, at the beginning of January 1922, the Department of Commerce circulated to the maritime local Governments a draft of a revised set of rules for examination and criticism. This draft was based, to a large extent, on rules issued by the Board of Trade, but suggestions received from other sources were likewise embodied in it.

The Government of Bengal consulted the Chamber in regard to the rules, and the Commit-Mr. William C. Currie, M.L.C., (Chair-Mr.; William C. Curric, M.A.C., Ulaur-Captain C., Engry Marine Superin-Mr. R. Reid, B. J. S. N. Co., Ld. R. I. S. N. Co., Ld. B. I. S. N. Co., Ld. Captain E. Trott, Marine Superinten-dent, A. S. N. Co., Ld. unicessary here to specify these

to new steamers only.

matters, as they were all more or less technical in character. As regards the application of the rules, the Committee emphasised the inadvisability of applying all of them immediately to all steamers. For they thought that steamship owners ought not to be required to make the structural alterations - which some of the rules contemplated-in existing steamers, or in those in an advanced stage of construction. Rules which provide for departures from the existing practice as regards construction should be made applicable

The Deck Passenger Committee 1921.—By a resolution dated 5th February 1921 the Government of India, in the Department of Commerce, appointed a Committee styled the Deck Passenger Committee. The terms of reference were as follows :-

To advise the Government of India what amendments, if any, it is desirable, in modern conditions, to make in the Native Dassenger Slips Act, 1887, and the rules made thereunder, in order to provent the overcrowding of deek passengers and to ensure their better health and confort.

The Committee will be required in particular to consider and to make definite recommendations as to :-

- (1) the amount of space to be prescribed for each passenger and the method to be adopted for the measurement of such space: (2) the standards of vontilation, latrine-accommodation and water supply
- (3) the conditions on which the carriage of passengers' luggage and of cattle sheep and goats should be permitted; and
- (4) the structural alterations to ships involved in their recommendations.

The report of the Deck Passenger Committee was dated 27th April 1921, and it was in due course considered by the Government

of India. Towards the end of that year the views of the maritime local Governments were invited by the Department of Commerce unon the recommendations set forth in it. The report raised a number of questions of a difficult and controversial character. The members of the Deck Passenger Committee were not unanimous in respect of some of these; and the Government of India accordingly formulated their own views on the more important of them.

The Government of Bengal asked the Chamber for an expression of its opinion on the questions at issue, and the Committee, with the help of a specially appointed Sub-Committee (Mr. J. W. A. Bell, of Messrs. Mackinnon, Mackenzie & Co., Mr. W. S. J. Willson, of Messrs Turner, Morrison & Co., Ld., and Mr. F. E. Phillips, of Messrs. Jardine, Skinner & Co.), framed a representation in which the various questions were dealt with in detail.

The Indian Ports (Amendment) Act, 1922 - This Act. received the assent of H. E. the Governor-General on the 29th March 1922. It was framed in pursuance of one of the Draft Conventions adopted by the International Labour Conference at Washington in 1919. The Convention has for its object the fixing of a minimum age for the admission of children to industrial employment. And its second article provides that children under the age of fourteen years shall not work in any public or private undertaking, or in any branch thereof, other than an undertaking in which only members of the same family are employed. These provisions do not apply to India, but article 6(2) of the Convention provides that, in India, children under twelve years of age shall not be employed: (a) in manufactories working with power and employing more than ten persons; (b) mines, quarries, and other works for the extraction of minerals from them; and (c) in the transportation of passengers, or goods, or mails, by rail, or in the handling of goods at docks, quays, and warehouses, but excluding transportation by land.

The Indian Ports (Amendment) Act is designed to give effect to provision (c) above and, with that object in view, it empowers the local Government to make rules prohibiting the employment, at piers, jetties, landing places, wharves, quays, docks, warehouses, and sheds, of children under the age of twelve years upon the handling of goods. The Government of Bengal framed a rule to this effect, and published it for information on the 29th October. It has reference to the ports of Calcutta and Chittagong,

Before the passing of the Act, the Chamber was consulted by the Government as to its provisions, and the Committee took no exception to it.

The Indian Ports Act, 1908: Exemption of Government vessels from port dues .- In the annual report for the year 1920 reference was made to a proposal that the Indian Ports Act should be so amended as to permit of the levying of port dues on vessels belonging to, or chartered by, Government, but not actually engaged in the conveyance of animals, equipment, munitions, and military stores. This proposal had been strongly pressed upon the Government be ports of Calentta, Bombay, Madras, Karachi, Rangoon, and Aden, and supported by the Bengal, Bombay, Karachi, Rangoon, and Aden, and supported by the Bengal, Bombay, Karachi, and Aden Chambers. At the time when the report for 1920 was written the Government of India had the question as regards the written ander consideration. But as regards the past they had declined to consider any claims for payment of arrears of port dues.

During the past year the question has been again under discussion, and further proposals have been put forward by the Goromment of India. These were not however considered, by the ports interested or by the Chamber, to be acceptable, and they are still under discussion. The question is complicated by the fact that the various Port Trusts are governed, not only by the Indian Ports Act, but also by local Port Trust Acts, while certain provisions of the Army Tolls Act, No. II of 1901, introduce a

The Hague Rules 1921.—At the 1922 annual general meeting of the Associated Chambers of Commerce of India and Ceylon the following resolution was unanimously adopted:—

That this Association accepts the Hague Rules, 1921, proposed by the thirtieth Conference of the International Law Association as an equitable settlement of most of the third the Conference of the Conference and shippers, but that it protests against and urges the delection shipment which is also the provide for the legalisation of "received for shipment" bills of ledting.

Reference was made, in the last report, to the discussion which had taken place, in England, on the subject of the rules. And at a greed resolution, which was adopted at a meeting held at the London Chamber of Commerce on the 7th October 1921, both shipping and trading interests, was to the Hagne Rules were suitable for incorporation in the legislation which had been proposed by the Imperial Shipping Committee and the Imperial Conference. The main idea of this contemplated legislation was that it should follow generally the lines of the

During the past year there has been further discussion, in the United Kingtom, on the subject of the rules, but no legislation has been so far adopted by Enriament. In May a conference was held between a representative of the Board of Trade and presentative of the Liverpool Steamship Owners Association, and the British Federation of Traders Associations, to discuss the form of the Bill which was to be introduced, by the British Government as give effect to the report of the Imperial Shipping Committee. The position of the Government at that time was underdood to be as follows: (1) that they were under pledge to the Dominions to pass such a Bill; (2) that it had been drafted; (3) that as drafted it was framed on the lines of the Canadian Water-carriage of Goods Act—a

statute of later date than the American Harter Act; (4) that the Board of Trade realised the advantages offered by a self-contained code, and especially of a code lately to prove acceptable to all nations; and (5) that if all the British interests were agreed on a code, the Board of Trade would adopt it in their Bill; but that, if there were no such agreement, they would go on with their Bill as drafted.

The representatives of the shipping and trading interests, who were present at this meeting, subsequently submitted, to the Board of Trade, a code of rules for the carriage of goods by sea. They defined this code as follows: 'I is "they said 'based on the 'recommendations of the Imperial Shipping Committee, but it is 'in the form of a self-contained code that can be understood and "adopted by other nations. Further, so far as has been possible, 'the wording in use in the Hague Rules has been followed.' They added that the code had been approved by the commercial and shipping interests which they represented. They believed also that it would be acceptable to all commercial and shipping interests in the United Kingdom. All these interests attached, they said, very great importance to both the form and the actual wording of the code, and urged most strongly that it should be reproduced exactly in the Government Bill.

The code was issued in July last, by the Committee, to the members of this Chamber. No information has in the meantime become available as to what the attitude of the Board of Trader Associations adopted, on the 3rd October, three resolutions protesting against "the failure of His Majesty's Government to carry "out its specific promise to introduce a Bill embodying the "agreement recently reached between merchants and ship-owners "relating to the Rules for the carriage of goods by sea".

The International Sanitary Convention of 1912.—In July last the Government of India, in the Department of Education and Health, consulted the maritime local Governments, Chambers of Commerce, and other bodies, on the subject of this Convention, The object of the reference was to obtain remarks and suggestions in regard to the revision of the Convention which was to be undertaken at Paris in October. The Public Health Commissioner with the Government of India put forward certain proposals, and these were considered by the Committee of this Chamber in consultation with their Shipping Sub-Committee. As a result several recommendations were made dealing chiefly with the sanitary precautions to be observed at Egyptian ports. The Chamber also raised the important question of yellow fever. Some years ago a Yellow Fever Committee sat and discussed the danger of the importation into India of that disease via the Panama Canal. Proposals in this connection were, it was understood, submitted to the Government of India, by the Yellow Fever Committee,

at the time. But, so far as is known to the Chamber, action upon them has been delayed. The danger of yellow fever infection from shipping coning through the Panama Canal to Iudia and the Far East is a real one. And, being such, it ought to be guarded against. The Committee of the Chamber accordingly drew prominent attention to it, and urged that suitable action should be taken without further delay.

The Grand Trunk Canal project .- In connection with the Grand Trunk Canal project, the Government of Bengal formed a Technical Sub-Committee to investigate and to report on the volume and nature of the traffic likely to accrue at the inland harbours. It will be recalled that an integral part of the project is the establishment of inland harbours at Maniktala. In order to ascertain the extent to which accommodation in these harbours would be required by the trade, the Technical Sub-Committee asked for applications for accommodation. In response they received applications for accommodation for coal, jute, machinery, hardware, etc., paddy and rice, seeds and grains. From the extent of the accommodation asked for the Technical Sub-Committee worked out the quantity of each product which would be likely to be handled at the harbours yearly. And upon these figures they invited the Chamber to express an opinion. They asked whether the estimates were inflated; and, if so, what would be a fair figure to take, considering the facilities offered, transport by water, rail, and road, the proximity of the various depots to the industrial centres of the city, and the fact that the rents for land would be considerably less than those ruling at existing depots.

The Committee of the Chamber considered the matter, and they consulted the various Associations interested. They refrained however from expressing an opinion as to how far the figures quoted by the Technical Sub-Committee might be taken as representing probable requirements. Their feeling was that it was not possible at present to check such figures with any reasonable

Lighthouse at Chandipur, Balasore.—The question of whether the lighthouse at Chandipur is still required was raised during the year by the Port Officer, Calentin. The Committee answered the question in the negative, after making enquiries. Chandipur is no longer a harbour. For miles from the shore the sen is shallow; and it is said that ships passing over the Bay of Bengal stand out at a distance of about fifteen miles, or more. At that distance the light is understood to be invisible; and it is not required by the inland steamers. In these circumstances it might, the Committee thought, be dispensed with

Recruitment of Indian Seamen.—The decision of the Government of India to appoint a small Committee to enquire into the methods of recruiting Indian seamen was referred to in the last

report. The object of the enquiry was to ascertain whether abuses exist and, if so, whether they can be remedied. A preliminary investigation was made by Mr. A. G. Clow, L.C.S., Controller of the Labour Bureau of the Government of India, aided at each port by one representative of ship-owners and one representative of the seamen. The Government of India then appointed a Committee of the following gentlemen:-Mr. A. G. Clow, L.C.S. Chairman, Sir Frank Carter, C.I.E., C.B.E., M.L.A., Mr. N. M. Joshi, M.L.A., Captain C. S. Penny, Mr. M. Dand, M.A., B.L., Mr. F. L. Barnett and Mr. Mohammad Ibrahim. This Committee presented a unanimous report. They found that the system under which the shipping companies engage seamen through licensed brokers, appointed under section 18 of Act I of 1859, or private brokers—in Calcutta sometimes known as Ghat serangs-had resulted in grave abuses. They proposed to introduce an entirely new system, which would not involve the employment of intermediaries. They devoted special consideration in this connection to the proposals contained in the Draft Convention-which was adopted by the Genoa Conference 1920-for establishing facilities for finding employment for seamen. Two alternative methods are suggested in this Convention. In one of them a system of employment offices is organised and maintained by representative associations of ship-owners and seamen in co-operation. In the other the system is maintained by the State. Of these two the Seamen's Recruitment Committee preferred the first alternative, and they recommended it. But if it proved to be impossible to obtain the required co-operation, they thought that the second alternative should be adopted. In their report they set forth in detail their views as to how the Bureau might be organised, and as to how it might be expected to work in practice.

The Government of India consulted the maritime local Governments with reference to the report, and the Government of Bengal asked for the opinion of the Chamber on the recommendations contained in it. The Committee of the Chamber consulted the Calcutta Liners Conference, the members of which now have the question under consideration. The matter of the approximate cost of the two alternative schemes suggested by the Recruitment Committee is of importance, and is also engaging attention. Mr. R. N. Gilchrist, the Labour Intelligence Officer of the Government of Bengal, has been asked, by Government, to work out the necessary details in this connection, in consultation with the Conference. Mr. Gilchrist's enquiry is still in progress, and until it has been completed an expression of the views of the shipping interests cannot be formulated. In the meantime it may be mentioned that the principal points which are under examination are the following:--

(a) Whether a new system of employment offices should be organized and unitatined by representative associations of ship-owners and scamen in co-operation, or by the State;

(b) Whether the system of maintenance of registers proposed by the Recruitment Committee is practicable:

- (c) Whether the methods of selection of serangs, sukhanis and crows proposed by that Committee are suitable to the conditions of recruitment in Calcutta;
- (d) Whether it would be possible to arrange for private agencies to undertake advances in accordance with the proposals of the Committee:
  - (e) Whether their proposals for filling the places of deserters are suitable; and
- (f) Whether advisory Committees are necessary or desirable.

Asiatic seamen on steamers in the American trade.—It was lately brought to the notice of the Chamber that the Government of the United States contemplated applying the provisions of the Chinese Immigration Act to the Asiatic crows of steamers trading between India and the United States. This would mean that the owners of such vessels would be required to furnish a bond of \$500 for each man against the chance of his descrition in an American port. The master of the vessel is given no help by the Act in obtaining the return of a seaman who may have descreted in such a port. And it was suggested that, if the application of the Act were insisted upon, lines trading to America might have to dispense with Indian crews.

Any action which might be calculated to bring about this result was, the Committee of the Chamber thought, to be deprecated. For there are in Calcutta at the present time a number of Indian scanner who are mable to obtain employment. The Committee accordingly made a representation on the subject to the Government of India. They suggested that a protest against the decision should be lodged in behalf both of steamship owners and of the scanner.

Calcutta bills of lading dated on Sundays.—Recently members of the Clamber mixed the question of whether Calcutta bills of lading, dated on Sandyas and covering shipments of goods from India to the United States, are legal in that country. The Committee passed on the entire to the American Consul-General, who brought it to proper the Covernment of State replication of correction of consultation of Covernment of State replication of consultation of the department of State replication of consultation of the department of the Covernment of Commerce had formulated an opinion, a copy of which the American Consul-General submitted to the Chamber. It was

The validity of bills of lading in the United States is governed by the Harter Act (1832) and by Uniform Bills of Lading Acts adopted by various States. Nothing in these Acts bears upon the legality of dating the bill of lading on Sunday.

The bill of beling being a negotiable instrument, the treatment of similarly angoliable instruments, such as note, may be viewed as analogous. At common law a note excented and delivered as anote excented and delivered as a note excented and delivery of such as the state of the variety attack the contract have bell such notes void by reason of Sundo, with just in the Slate of New York the excention and delivery of such notes not being class. In the Slate of New York the excention and delivery of such notes not being class. In the Slate of New York the excention and delivery of such not being class likely of the contract and the prohibit the delivery of notes on Sundoy. Contract has Musiciappi have valid but prohibit the delivery of notes on Sundoy. Contract has Musiciappi have

held that a document signed on a legal holiday is valid unless the act in expressly probabilised by the statute creating a holiday. In the opinion of the writer as attempt to invalidate a hill of holing originating in Calcutta and dated on. Sambly would not be assessed in other in Pederal courts or in the courts of the State of New York. The question area without the probability of the Calcutta Alberta of the Calcutta of the Calcutta of the Calcutta of the authorities.

Holidays in the port.—The Committee were asked for an expression of opinion as to whether a holiday extends from midnight to midnight, or from 6 a M. of one day to 6 a M. of the following day. After consultation with the interests affected, they replied that the view of those consulted appeared to be that a holiday should be considered to extend either from midnight to midnight, or from 6 a M. to 6 F.M., according to the terms of the Charter Party. A holiday could not, it was thought, in any circumstances begin at 6 a.M. on one day and extend to 6 a.M. on the following day.

In connection with this matter the question of whether Chamber ruling No. 4 should not be made clearer was discussed. The ruling is as follows:—

"Running days" means every day without exception or exclusion,

"Working days" exclude Sundays, Christmas Day, Good Friday and such public grantted holidays as may be desiared by the Bengal Chember of Commerce as holidays recognised by the Chamber under Charter Parties and Shipping Orders according to the custom of the port, also such days as may, under the provision made in the susceeding paragraph, be declared to be non-working days.

During inclonent weather the Committee of the Bengal Chamber of Commerce, in consultation with the Port Officer, well decide as to what may or may not be considered a working day.

After a vessel comes on demurrage, all time counts.

Nove.—Holidays are now declared in December of each year by the Chamber, as under Shipping Orders and Charter Parties according to the custom of the port.

The Committee decided not to take action, seeing that the rulings were revised so recently as two years ago. But they thought that the question might be kept in mind when the rulings are next brought up for revision.

Customs of the pert of Calcutta.—In reply to an enquiry as to what is the customary rate of discharge at this port: (a) when a steamer is at the berth, and (b) when in the stream, the Committee said that the eastomary rate is as fast, as the steamer can put the cargo out, provided of course that no definite daily quantity is stated in the Charter Party. They also said, in answer to a further enquiry, that the consignee arranges the discharging berth when a steamer has her own local agents other than the charterer. And they quoted Chamber ruling No. 2 in reply to a third enquiry, manely, what is the custom of the port as regards lay day secondaronic go at the arrival of a steamer in the port: (a) when a berth is obtainable, and (b) when a berth is nobtainable.

There being nothing to the contrary in the Charter <sup>1</sup> arty, lay-days will count while a vessel is in the stream, provided she is ready and able to work, and boats can lie alongside and deal with cargo in safety.

If a vessel enters at a Custom House before 12 neon on, say, the lat of a month 12 neon then lay-day commence 24 hours after notice of readiness is given. If she enters after 12 neon then lay-days commence on the morning of the 3rd.

Notice of readiness before inward entry of a vessel at the Custom House is not a proper notice.

Note: This ruling does not apply to coal charters.

Meaning of the term "afloat"—The Madras Chamber invited an expression of the opinion of the Committee as to the meaning of the term "afloat" as used in the following case. A stemmer loaded at Madras a cargo of produce for a French port. She was unavoidably delayed for some days, but eventually sailed. In the meantime a shipper had loaded about 500 tons which he had sold as "afloat". His buyers maintained that they were entitled to cancel the contract, on the plea that the voyage had not begun at the time when the sale was made.

The Committee held that, if the mate's receipt for the cargo was dated prior to the contract of sale as afloat, the buyers were not entitled to cancel the contract on the ground stated. For, in their opinion, when once goods are put on board a steamer they are afloat, whether the steamer has actually sailed or not.

Interpretation of the term "ouble ton" in lumber.—In reply to an enquiry the Committee stated that the term "cubic ton", with reference to lumber in the port of Calcutta, means a ton of 50 cubic feet. The term relates, that is to say, to cubic measurement only, and has no connection with the ton weight.

Freight on Linseed.—In reply to an enquiry the Committee stated that, in accordance with the terms of the Calcutta tonnage schedule, freight on linseed is charged only on the not weight. The weight of the bag is not taken into account in making the calculation.

## POSTS AND TELEGRAPHS

The English Mail Service.—The contract with the P. & O. S. N. Co., for the conveyance to and from the United Kingdom, of the India, China and Australa mails, was due to terminate on the 31st March 1924. This was mentioned by the Committee in the last report, where they also said that they had been consulted by the Indian Post Office with reference to the arrangements to be made under the new contract. Sweagnartly however the Government intimated that the British Post Office had come to an understanding with the P. & O. S. N. Co., whereby the existing contract will not terminate before the 31st January 1926.

Indian Mail Services: Contract with the British India S. N. Co., Ld.—The existing contract between the Indian Post Office and the British India Steam Navigation Co., Ld. for mail services, expired

on the 31st January 1923. And, in September last, the Director-General of Posts and Telegraphs enquired, from the local Governments, whether they had any suggestions to make for the modification or improvement of these services. The Government of Bengal consulted the Chamber on the subject, but the Committee replied that they had no proposals to put forward.

Inland postal rates .- With effect from the 24th April 1922 the inland nostal rates for letters and for post cards were enhanced. The single post card was raised from a quarter anna to half anna; and the reply post eard became one anna instead of half anna. When notifying the enhancement, the Director-General of Posts and Telegraphs mentioned that "insufficiently paid "post cards will not be transmitted by post but will forthwith "be destroyed." There was nothing new in this announcement, as insufficiently stamped post cards have been destroyed by the Post Office for years past. But this fact was not generally realised, and the announcement consequently caused some surprise. The Committee suggested to the Director-General that it might be advisable, in the circumstances, to suspend the rule for a reasonable time, in order to enable the public to become accustomed to the new rates. The Director-General in reply admitted that some hardship had been caused by the observance of the rule. The department had however no alternative, as delivery work would have been paralysed if it had attempted to account for, and to collect postage due on, insufficiently paid post cards. Mr. Clarke also thought that, when a change is made in postal rates, it is better to get the public accustomed quickly to the new rates by enforcing them rigidly from the beginning. And in point of fact, he said, ample notice had been given. For the increase was accepted by the Legislative Assembly on the 22nd March, while the new rates were not brought into force until the 24th April. Very few insufficiently stamped post cards were being received at the time when his letter was written, and he expected that they would disappear completely before the end of the then current month-May.

Inter-Imperial postal parcels.—In accordance with the terms of a resolution which was adopted by the Imperial War Conference, the British Post Office framed, last year, a scheme for an Inter-Imperial parcels delivery service. The main features of this seheme were:

- (a) That the British Post Office would enter into an agreement with India, and the Dominions and Colonies, for the establishment of an exchange, by post, of parcels weighing more than II lbs. (the present maximum), but not more than 28 lbs. distinct from, and supplementary to, the existing service.
- (b) That the handling of these heavy parcels would be subject to special restrictions. Parcels weighing more than 11 lbs. would not be, for example, delivered by the Post Office to the

consignee's house, except at an additional charge. And the posting would have to be restricted to the head post office in the largest towns. The sea service might also be performed, in many cases, by steamers slower than the fast mail boats.

As regards charges, nothing definite was proposed by the British Post Office. But it was suggested that possibly India might be willing, for the sake of uniformity, to pay higher rates than are now in force, as a set-off to the lower rates chargeable to the more distant Dominions. The territorial charges for land service would be fixed by the United Kingdom and India, and the various Dominions and Colonies, in respect of each of its own territories. It was suggested also, with reference to customs duty, that the arrangement in force in the United Kingdom might be applied to parcels exceeding 11 lbs. in weight. Under this arrangement the owner deposits, at the time of posting, half of the declared value of the parcel, to meet the customs charges when assessed in the country of destination. And it was further suggested that India and the Dominions might station special customs officials, at out-ports in the United Kingdom, for the assessment of duty, which would be recoverable from the owner before the parcels were despatched.

The Government of India, in remarking upon the scheme, said that they had arrived at the following provisional conclusions regarding it:—(a) that the service should be limited to 20 lbs, for parcels to and from India; (b) that no special restrictions, and no local territorial charges, would be required, and that separate arrangements by slow-going steamers were objectionable; (c) that they were not agreeable to pay higher rates than the service would actually necessitate, in order to make good any loss on the longer leads to the far distant Dominions; (d) that they did not favour the system of advance deposits for customs duty; (e) that could not arrange to station customs investigating officers in the United Kingdom; (f) that customs dues should be paid by the consignee at each end; and (g) that the 50 lbs parcels postal service might be abolished, simultaneously with the introduction of the

With the foregoing provisional conclusions the Committee of the Chamber expressed their concurrence, when their views were invited by the Government of India in May last. They did not cemark further on the subject, beyond adding their strong disapproval of the proposal for customs duty advance deposits.

Cable communications,—At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon, which was held in January 1922, a resolution was adopted with reference to the need for improvement in cable communications. The resolution was submitted in due course to the Government of India; and the Public Works Department subsequently explained the position. The information given by the Department may be briefly summarised as follows:—

- (a) That the transit time on the Bombay-London and London-Bombay routes had been reduced from 95 hours and 98 hours respectively in June 1921, to eight hours in June 1992. It was thought that the service was thus shown not to be unsatisfactory, while a further reduction was also anticipated;
- (b) That there was ground for supposing that the number of mutilations in foreign telegrams was decreasing. It was believed that congestion on the cables, and their deterioration during the war, partly accounted for the previous increase in mutilations.
- (c) That the introduction of improved methods of high speed working was leading to an acceleration in the disposal of inland telegraphic traffic; and it was anticipated that the situation would continue to improve:
- (d) That the establishment of a direct wireless service between India and the United Kingdom was under the consideration of the Government of India and His Majeste's Government.

This information was circulated by the Associated Chambers of Commerce; and the Committee of this Chamber, after discussing it, decided again to raise the question of the abolition of the triple rates system of charging for foreign cables. They regard this system as an unsatisfactory expedient, which was introduced at a time when cable delays were abnormal. But the natural result of it is that all cables of any importance have to be sent at triple rates, to ensure reasonable despatch. The great majority of commercial messages are urgent, and it follows that commerce and industry are being penalised by an artificial rate. Such was scarcely justifiable even as a temporary measure, and it certainly ought not to be maintained permanently.

In the course of their correspondence with the Indian Post Office, the Committee were glad to learn that the Director-General of Posts and Telegraphs had been requested, by the Government of India, to raise the question of triple rates at the International Conference on Electrical Communications which will meet at Paris in the spring of 1923. It appeared also from the correspondence that, in March last, the London Chamber of Commerce urged the British Postmaster-General to abolish the rates so far as India and Burma are concerned. But the Postmaster-General replied that he thought the system should be retained until the Bastern Cable Company had completed their new line to Singapore. Mr. Kellaway recognised that there are strong reasons against the retention of the "urgent" service. On the other hand strong reasons might also, he said, be adduced in support of its retention.

so long as considerable delay occurs on the cables. In particular, he added, there are certain businesses where speed of communication is vital, and the cost of cabling relatively unimportant. And it seemed to be desirable to provide means of speedy transmission for those firms who specially require is, and are ready to pay for it. Further, all the Continental administrations allow "urgent" service within the British Empire. For this would mean that it would be, therefore, anomalous to bar the "urgent" service within the British Empire. For this would mean that it would still be maintained for communications, between foreign countries, passing over cables which are not under British control.

The British Postmaster-General's decision, as defined above, rest of course to the service from the United Kingdom to the East. The question of cancelling the class of urgent service at triple rates from India to the United Kingdom is a matter for decision by the Indian Government. But the Government have decided that, in the circumstances, they will take no action, pending the result of the reference to the International Conference on Electrical Communications.

Wireless Telegraphy.—On the motion of the Karachi Chamber the following resolution, on the subject of wireless telegraphy, was unanimously adopted at the annual meeting of the Associated Chambers of Commerce of India and Ceylon on the 8th January 1928, namely.

That the Government of India be urged to secure for India forthwith a wireless installation of adequate power, capable of expansion, and able to transact messages at his contract of the cont

The Association further urges that Government should engage private enterprise of the construction of the installation so as to reap the advantage of every patent and improvement as soon as possible, Government in research and concession to have the right to stipulate maximum rates for transmission and have the option of taking over the installation after a period of years, but before concluding any dispersion of the same.

The Indian Wireless Telegraphy (Shipping) Act, 1920.—
At the time when the last annual report was written, the question as to exempting vessels engaged in the coasting trade from the provisions of this Act was under consideration. The attitude of the Committee was that they did not object to the guiding principle which the Government of India had suggested, namely, that only such ships as normally do not go out of sight of land should be exempted. This means of course that a number of coasting services come under the Act, and a list of these, which had been framed by the Government, was accepted by the Chamber, subject to certain amendments.

On the 4th February 1922 the Government of India notified the exemption, from the obligations imposed by the Act, of all ships engaged in the coasting trade except those on the following rtus, namely:—(1) Calentta to Rangoon; (2) Calentta to Port Blair; (3) Calentta to Penang; (4) Calentta to Colombo; (5) Madras ports to Rangoon; (6) Madras ports to Port Blair; (7) Madras ports to Penang; (8) Rangoon to Calentta; (9) Rangoon to Port Blair; (10) Rangoon to Penang; (11) Bombay to Aden; (12) Bombay to Karachi direct: (13) Ports in British India to Singapore.

### RAILWAYS

The Indian Railway Committee 1921-22: State versus company management.—The Indian Railway Committee, over which Sir William Acworth presided, was mentioned in the last annual report of the Chamber. During the past year one of the most important of the numerous questions discussed by it has been under examination and discussion. This is the question of the advantages and disadvantages of State. as opposed to company, management of the Indian railways. The Acworth Committee considered four possible methods of management by English companies; (b) management by a combination of English and Indian companies; (c) management by Lodian companies; and (d) management directly by the State. They unanimously ruled out (a) and (b). But they were equally divided on the alternative between management by Indian companies, and direct State nanagement.

In June the Railway Board raised the question in a circular addressed to the various authorities and interests affected. They pointed out its immediate practical importance, in view of the fact that the East Indian Railway contract with the Secretary of State expires in December 1924, and the Great Indian Peninsula Railway contract in July 1925. But they did not discuss the question at length. For it had been, they recalled, fully considered in 1916, while additional light had been thrown upon it by the Acworth Committee. Nor did the Board commit themselves to either alternative. They reserved the formulation of their conclusions until they had considered the replies to their circular. But they submitted two concrete schemes, indicating the lines upon which company management might be carried on, in the event of the final decision being in favour of that form of management. And they asked that opinions should be expressed on the following questions :-

(1) Should the management of the East Indian Railway and the Great Indian Peninsula Railway, on the expiry of the present cutracts, be taken over by the State, or entrusted to a company dominical in India?

(2) If the latter alternative is preferred, what scheme of management is suggested?

(3) In the event of State management being favoured, would it be possible to associate a Board of Directors with the Agent, and if so, should the Board be composed mainly or entirely of business men The views of the Chamber on this question were formulated by the Committee, with the help of a specially appointed Sub-Committee. An exhaustive examination was made of the various issues, and the previously expressed opinion of the Chamber in favour of company, as opposed to State, management was strongly endorsed. The three questions asked by the Railway Board were answered in the following terms:—

11) So far at any rate as the East Indian Railway is concerned the Chamber is of the opinion that, on the expiry of the present contract, the management should be entrusted to a company domiciled in India, with a directorate not less than half of whom should be Indian;

(2) The Chamber considers that scheme No. 1 provides the basis for a workable and satisfactory arrangement ;

(3) In the event of State management being tavoured, the Chamber is of the control that any scheme of associating a Board of Directors with the Agent, on the lines of Port Trust management, should not be contemplated.

The scheme No. 1 referred to above was based on suggestions contained in paragraphs 272-274 of the Acworth Committee's report. It provides the machinery of an ordinary limited company, with Government as the largest shareholder.

The letter in which the Chamber's conclusions were defined was dated 11th August 1922, and it was published at the time for the information of members. It dealt with the general question of State versus Company management very fully, and also with the three specific questions cited above. Space does not permit of it being summarised here, but it will be of course included in the appendices to this report as is customary.

Railway Finance: Proposed separation of railway from general finance.—At the beginning of the year this question, which has been under discussion for a very long time, was again raised by members of the Chamber. The Acworth Committee 1920-21 unanimously recommended separation. But in December 1921 the question was examined by the Railway Finance Committee, question was examined by the Government of India for the purpose. This Committee, which was presided over by the Hon'ble the Finance Member, and which consisted of members of the Council of State and the Legislative Assembly, came to "the conclusion that separation of Railway Finance in the "sense understood by the Railway Committee is not at present a "practicable proposition. It may be advisable, when conditions "become more normal and financial equilibrium is re-established, to "re-examine the question. In doing so it would of course be "necessary to discuss certain questions of principle, which for the "reasons given we have now avoided; such for example, as the "extent, if any, to which general revenues are entitled to benefit "from the net profits made by the railways, how the capital charge "and the liability in respect of interest charges should be assessed, "whether any deduction should be made from that capital in respect " of strategic railways, how far the control of the Assembly over the 'budget as a whole would be affected by such separation, and "whether the railway administration would be justified in utilising, or indeed whether it would be economically sound to utilise sur"plus railway revenues for capital expenditure."

Members of the Chamber expressed regret at this decision of the Railway Finance Committee. Their regret was shared by the Committee of the Chamber, who agreed with Sir William Aeworth and his colleagues that the railways should have a separate budget of their own, and should assume responsibility for earning and expending their own income. At the same time it was undeniable that the railways were in most urgent need of money. The Committee were also influenced by the fact that the Railway Finance Committee made a strong recommendation that the large sum of Rs. 30 crores yearly for live years should be provided for railway expenditure. The provision of this amount would, it was believed, greatly assist the railways in their difficulties, and tend to immrove their bostion.

In these circumstances the Committee of the Chamber hesitated to take action against the recommendation of the Railway Finance Committee. For they felt that they would be better serving the interests of the railways by doing whatever might be possible to induce the legislature to adopt the recommendation. Moreover, the general financial situation of the country is so abnormal that to attempt any large change at present might prove to be a policy of doubtful wisdom. And, as the Railway Finance Committee had suggested the examination of the question of separation in three years' time, it might be well, the Committee of the Chamber thought, to defer action meanwhile.

It is satisfactory to note that the proposed allocation of Rs. 30 crores yearly for five years to railway capital expenditure was adopted by the Legislative Assembly,

Eastern Bengal Railway: Dacca-Mymensingh section .--The proposed transfer of the working of the Dacca-Mymensingh-Jagannathganj line from the Eastern Bengal Railway to the Assam Bengal Railway was last under discussion by the Chamber in 1914. At that time the Chamber was not antagonistic to the change, provided that the interests of Calcutta were adequately safeguarded. For it was thought to be obvious that, without such safeguards, it would be quite possible for the new administration to adopt a policy which might seriously affect this port. The Chamber desired to have an assurance from the Government on the point, and an indication of the terms under which the safeguards would be provided. It was also the opinion of the Chamber that the Assam Bengal Railway should be asked to give a guarantee that they would not impose block rates, in favour of their all-rail route, against the part-river part-rail route from Narayanganj via Chandpur to Chittagong, either by terminal or other charges.

These views were communicated to the Government of Bengal by the Chamber in 1914. But the question remained in abeyance until last year. It was then revived by the Assam Bengal Railway, who again urged that the transfer should be made. The Government of Bengal consulted the Chamber, and the Committee thoroughly re-examined it. They obtained statements of the views of all the anthorities and interests likely to be affected by the transfer. From these it appeared that Calcutta commercial opinion was clearly against the proposal. And the Committee were themselves unable to find, in the arguments supporting it, any factors indicating that the interests of this port would be safeguarded under the transfer. In any event they were not prepared to go further than the Chamber went in 1914. And they thought it was clear that public opinion had not, in the interval, so changed as to warrant the re-opening of the outstion.

The Coal question.—It was explained in the last report that acute railway transport difficulties had made it necessary for the Government to restrict the exportation of Indian coal. It was also mentioned that the measures to be taken in this direction were defined by the Government of India in a communiqué dated 9th January 1921, in which they intimated that they had decided:—

- (a) To curtail the demand for Bengal coal by stopping exports to Sabang and Singapore immediately, and to Aden at the end of January;
- (b) To allow 50,000 tons to be exported to Colombo in January, 40,000 in February, and 25,000 in March; and to require Colombo thereafter to make her own arrangements for supplies of bunker coal:
- (c) To license bunkers for steamers proceeding from Indian ports westwards only as far as Port Said, and three days further; and to restrict bunkers for steamers proceeding eastwards on similar lines.

These restrictions continued in force until the 1st April 1922, from which date the exportation of coal to ports in British India was permitted. The embarge on exports to destinations outside British India remained until the 31st December 1922, when all restrictions were removed.

Throughout the past year the question of so improving transport facilities as to hasten the removal of the restrictions transport facilities as to hasten the removal of the restrictions was much the front. It occupied the attention of the Indian Mining Association, and also of the Committee of the Chamber; and associated meeting at the Royal Exchange. In the absence at Sind and the President of the Chamber, the Vice-President of the Chamber, at this meeting, at which the Hob ble Mr. Innes, c.s.l., c.l.E., l.C.S. at this meeting, at which the Hob ble Mr. Innes, c.s.l., c.l.E., l.C.S.

Member in charge of the Department of Commerce of the Government of India, was present. The Railways, the Calcutta Port Commissioners, the steamship companies, and the leading mercantile associations were also fully represented.

From April 1921 the distribution of coal from the coal-fields was controlled by a wagon-supply system known as the X-class system. This method—by which the railways were authorsed to give special supplies of wagons in cases of emergency—was liked by consumers, but was less popular with producers. The desirability of modifying it had been much under discussion, and at the meeting on the 7th July 1922 those present decided that the time had arrived when it ought to be materially changed. They believed that the re-introduction of what is known as the rake system of wagon distribution would tend to ecomony in the use of wagons. They were accordingly in favour of this method, and they also agreed to the following preferential scale of wagon supply:—

- (a) That the wagon requirements of the Mining Engineer to the Railway Board should be met in full;
- (b) That public utility requirements should be likewise met in full;
- (c) That rakes or half rakes for one destination should be met in full; and
- (d) That public requirements should be met pro rata, according to the misings and stocks of collieries, supplies under (a), (b), and (c) being deducted before fixing the basis of (d).

The supervision of the distribution of coal is in the hands of an officer appointed by Government, styled the Coal Transportation Officer, who has a specially appointed Committee—the Coal Transportation Committee—to assist him. The scheme of distribution outlined above was in due course given effect to by the Coal Transportation Officer in conjunction with his Committee.

It was recognised at the meeting on the 7th July 1992 that the general position of Indian coal had improved from the time of the imposition of the imposition of the restrictions. There importation of foreign coal into Bombay had tended considerable interesting the pressure on the Bengal mines. But the demand to relieve the pressure on the Bengal mines. But the demand to relieve the pressure on the supply; and that being the case it was thought by the meeting that it would be impradent to stimulate production by permitting exportation. It was accordingly agreed to leave the question in abeyance at the moment. Later in the year the position still further improved with the result, as has been already indicated, that the embarge on exports was removed with effect from the 1st January 1923.

It remains to be added that a strike on the East Indian Railway, in the early months of last year, necessitated the introduction of special arrangements for the supply of coal and the control of

wagons. These arrangements were of course temporary only, and they need not be specified here. They were devised and worked by the Coal Transportation Officer in consultation with representatives of consumers and producers of coal

East Indian Railway: Coal wagons.—The Chamber was asked in May, by the General Traffic Manager of the East Indian Railway, whether it would object to the introduction of bogic wagons, with a carrying capacity of 45 tons, for the carriage of coal from the coalfidels to the Kidderpore Docks and Calcutta stations, and stations on the Eastern Bergal Railway. The Committee replied that they would welcome such wagons, believing that they would prove to be of great assistance in the transport of coal.

1922 the following resolution was adopted by the Legislative Assembly:

This Assembly recommends the Governor-General in Council to appoint a Committee of officials and non-officials with a majority of Indian non-officials to consider the revision of Railway Risk Notes.

The Government of Indix appointed a Committee accordingly, with Mr. T. V. Sheshagiri Ayyar, M.A.A, as Chairman. The Committee began their investigation by inviting local Governments, Railways, and Chambers of Commerce, to express their views. All the existing forms of railway risk notes were to be reviewed by the Committee, with reference to their construction and application in practice. But special attention was drawn to the two following points:—

(a) Whether the principle of throwing the onus of proof on the consignor, in a claim for compensation arising out of the loss of goods entrusted to a railway administration for carriage, requires modification. This referred specially to the terms of risk note forms B and H.

(b) Whether the words loss, destruction, or deterioration, used in risk note forms should be altered or added to or defined in such a manner as to secure for the consignor the right to compensation (for the loss of the whole or part of the consignment) for the above, arising from the wilful neglect or criminal acts of the servants of the railway administration.

The Committee of the Chamber invited members to assist them in their examination of the question thus reised. And, in response, they received a number of valuable memoranda which they attentively considered when formulating themselves and the same and the same and the case and reported fully unpointed. Sub-Committee, who examined the case and reported fully unpointed sub-Committee framed a representation which this assistance the Committee framed a representation which the acceptance of the sub-committee framed a representation which the sub-committee framed a representation which the sub-committee with the sub-committee framed a representation which the sub-committee framed is sub-committee. It will be sufficient to say that on the principal issue, manuely, the question of the onus of proof in losses of goods consigned on owners risk notes, they remarked as follows:

They think it will be generally conceded that risk notes B and H in their present forms are anomalous conferring, as these do, the right to compensation for losses due

is the negliginous or circuital acts of railesy employees, but imposing on the public the impossible tack of proving that the losses area olor. The Chamber would accordingly like to see this condition as modified that the onus of proof would be placed on the railways. On the other hand, if such a change must result in the withdrawal, or the considerable enhancement, of owner's risk rates, the Chamber is stated above, it would appear that, notwite-banding defects in the conditions, it is clear that a section of the public prefer owner's risk rates to the alternative of railway risk rates; and secondly, because having regard to the report of the testive and preventive measures now existing will kenodorith be railways would be able to stated above, and the condition of the substitute of the railways would be able to statify themselves were considered to only will become under owner's risk rates and the substitute of the railways would be able to statify themselves were the railways would be able to statify themselves were the condition of these inconsequences with the probable result that, not only will become under owner's risk consignments be reduced but the proportion of these incose which the railways would be able to statify themselves were the consequence of the railways, the Chamber would urge that, at any rate for a proving and until the effect can be seen of the new protective and preventive measures, owner's risk rates should not be withdrawn but continued the basis of no considerable reduction thereon.

The Risk Notes Committee reported in September, and they summarised their recommendations as follows:—

Risk Note 'A'.—We recommend that the form should be amplified to make range in the form should be amplified to make range in the form of t

Risk Notes (R) and  $(H_1, P_1, Q_1, P_2, Q_2)$ . We recommend that the forms should be so modified that in cases of non-delivery or militage of goods from consignments properly nacked, Railways should be required to lead evidence to show how the goods were deall; with while in their passession or control. We also recommend a modification of the forms which will obviate the necessity for taking form  ${}^*\Lambda^*$  in conjunction with form  ${}^*\Omega^*$ .

Risk Notes forms 'C', 'E', 'F', 'X' and 'Y'.—We recommend that these forms should be left unaltered.

The following explanatory statement as to the various notes, which is taken from the report of the Risk Notes Committee, may be of interest:—

Form A.—Used when articles are tendered for carriage which are already in a bad condition, or are so defectively packed as to be liable to damage

Forms B and H.—Used when sender elects to despatch at a special reduced rate articles for which an alternative ordinary or "railway acceptance" rate is quoted.

Form C.—Used when at sender's request open wagons are used for goods liable to damage when so carried.

Forms D and G —Similar to Forms B and H but used for explosives or dangerous goods.

Form E.—Used when elephants, horses, etc., above a certain value are tendered without payment of a percentage on the value.

Form F. -Used when horses, etc., are tendered for despatch in cattle trucks instead of horse wagons.

Forms X and Y.—Used when sender elects to despatch excepted articles without payment of a percentage on the value.

South African Railway practice.—On the 24th January 1922 Mr. H. Kelway Bamber, M.V.O., formerly of the East

Indian Railway, read at the Royal Exchange a paper on the possibilities of improving train loads. In this paper Mr. Kelway Bamber compared the practice, on Indian railways, in the haulage and handling of coal with that prevailing on the railways of the Union of South Africa. The meeting at which the paper was read was well attended by those interested in the subject.

### FINANCE

Indian Finance.—On the 30th May 1992 a joint deputation from the Associated Chambers of Commerce of India and Ceylon, and representative Indian commercial bodies, was received by H. E. the Viceroy at Simla. The object of the deputation was to submit to His Excellency an expression of the commercial opinion of India on the subject of the necessity for retracehinent, in order to meet the very serious financial condition of the country. The members of the deputation were:—

Representing the Associated Chambers of Commerce.—Mr. C. W. RIODES, Ch.E., M.L.A., President of the Association, and of the Bengal Chamber of Commerce, Mr. FRANK NELSON, President, Bounday Chamber of Commerce, Mr. T. GAVIN JONES, President, Upper Ludia Chamber of Commerce, Mr. P. MUKRLEE, Deputy-Chairman, Punjab Chamber of Commerce, and the HON'BLE SIR EBOGAR HOLEBERTON, CLEE. Burma Chamber of Commerce.

Representing Indian Commercial Bodies.—Mr. PURSHOTAMDAS THAKURDAS, C.I.E., MI.E., MI.C. President, Indian Merohants' Chamber and Bureau, Bombay, Mr. JADU NATII ROY, Bengal National Chamber of Commerce, and Mr. Debi Prasad Khaftay, M.L.C., The Marwari Association, Calcutta.

Mr. C. W. Rhodes read the joint address of the deputation. He also spoke, as did Mr. Purshotamdas Thakurdas and Sir Edgar Holberton, C.B.E. His Excellency replied in a sympathetic speech.

Space does not admit of the inclusion here of a report of the proceedings of the deputation. But the joint address was in the following terms:—

We, the undersigned, representative in a large measure of the considered excellency the following submissions:

Associately the following submissions:

We the aware that it is the intention of Your Excellency's Government, parament to the resolution recently adopted by the Legislative Assembly, to appoint a strong article and the resolution for the continued possible measures of reasonably be expected to lighten the heavy Contrast Government such as any parameters of the contrast Government such as may be also also the contrast Government such as may be also the contrast of the contrast

Whilst avoiding the controversial issue as to whether present taxation has reached the point of maximum productivity we feel it incumbont to stress with all the emphasis at our command, the vital necessity of reducing the country's current expenditure, at least to the level of the country's estimated revenue.

The situation requires, in our upinion, not only an examination into the cest of the various activities of Government with a disc to a relation in that cest to the lowest point compatible with efficiency, but also an impiry as to whether in certain directions economics cannot be effected by the aboltion or curtailment of departments that deal with subjects assigned under the Covernment of India Activation of of

The business community is vitally interested in the national finances but as business men we are concerned more with results than with the ways and means by which these results can be reached, the latter being a natter which we are prepared to leave with full confidence in the hands of the Committee and of the Legislatura, the constant of the confidence of the latter of the confidence of the the confidence that are constant of the confidence of the confidence of the confidence industriblic and business man. We are convinced that the calculationary of financial equilibrium and the abundonment of progressive increases of taxation are, we represent, but also for the well-being of the masses of the people.

In consistent, whits fully recognizing the many difficulties surrounding the efficient administration of Your Keedloney's Government, we ded not strongly that the field for comount and retruenchment is wide and we would arge not only that the work of the proposed Committee about he performed both with expedition and efficiency, but these that Your Excellency's Government should exert in the interval many be effected during the current fiscal variational reduction in expenditure any be effected during the current fiscal variations.

The Retrenchment Committee referred to in the address is constituted as follows:—Lord Incheape, Chairman, Sir Thomas Cato, Bart, Mr. D. M. Dalal, The Hon ble Sir Alexander Murray, C.B.B., Sir Rajendra Nath Mookerjee, Mr. Purshotamdas Thakurdas, Mr. H. F. Howard, Lcs., India Office, Secretaru.

A provincial Committee charged with similar duties in respect of the province of Bengal was also appointed by the local Government. Sir Rajendra Nath Mookerjoe, K.CLE, K.C.V.O., was appointed to be the Chairman of this Committee, the members being:—Mr. C. W. Rhodes, C.B.E., M.L.A., Mr. Surendra Nath Mallik, Rai Abinash Chandra Banerji Bahadur, Mr. H. E. Spry, LCS., Financial Secretary to the Government of Bengal. This Committee, which held its sittings at the Royal Exchange, reported in the middle of January of the current vest.

The Indian Stamp Act, 1899.—One of the first matters with which the Committee, on taking office, were called upon to deal had reference to the Stamp Act. By Bengal Act. III of 1922, the local Government proposed, in exercise of its discretion, to enhance the duty on certain instruments, notably deeds; bonds, awards, agreements. &c. And the Government

of India took the opportunity of considering the question of the duty on the other instruments which are to be reserved for central legislation. These instruments are acknowledgements, bills of exchange, share certificates, cheques, delivery orders in respect of goods, letters of allouent of shares, protes, receipts and shipping orders. The Corrument of India asked for opinions as to whether any, and if so which, of these instruments could bear an increased duty. They exceed themselves as being reluctant to enhance the rate on bills of exchange, cheques, policies of insurance and receipts, and they stated their ressons for this attitude.

The Committee of the Chamber agreed with the Government of India that the duty ought not to be enhanced on any of these instruments. To enhance it on cheques might be calculated, as the Government of India said, to discourage banking and insurance. In the case of receipts evasion is not difficult, and a higher rate would mean that the remptation to evade the duty would be greater. And arguments similar to these seemed to the Committee to hold good also in the case of the other instruments named.

A proposal, which was brought forward in the same correspondence, for the amendment of article 47 of schedule I of the Stamp Act, was agreed to by the Committee. This had reference to the stamp duty payable on policies of insurance.

Later in the year the Associated Chambers of Commerce, at the instance of the Punjab Chamber, brought up the question of all-India legislation, as opposed to provincial legislation, in respect of stamp duties. It appears that the Government of the Punjab proposed to follow the example of the Government of Bengal, and to raise revenue by increasing certain of the stamp duties. The Punjab Chamber thought that all-India legislation was preferable. For, under the provincial system, it was conceivable that the province with the least stamp duty on share transfers might have the largest share market.

To the Committee of this Chamber it did not seem that such an apprehension was well-founded. The great majority of dealings in the respective stock exchanges in each province are in shares in companies registered in that province. And if a transfer of shares in a company, with its registered office in Bengal, is executed in a share market or exchange out of Bengal it will still attract duty under the Bengal Act. In other words, an excessive share transfer duty in any province only re-acts on dealings in that province in the shares of companies registered in other provinces.

The Committee also briefly defined the new financial arrangement which have been brought into existence under the reforms seheme. They mentioned that the revenue derived from the sale of non-judicial stamps is now provincial; and that the local Governments are empowered to amend the Indian Stamp Act in so far as regards their respective territories. It was the opinion of the Committee that it would serve no good purpose for the Associated Chambers to propose to alter this arrangement. For it is an inevitable result of decentralisation, and similar developments may be expected, as time goes on, in other matters. But the Committee agreed with the Government of India that the instruments referred to above, as being reserved for central legislation, should bear uniform rates of duty throughout the country. At present these instruments are, it is understood, reserved for central legislation by ex-cutive order only. It would be more satisfactory, the Committee thought, if it were provided by law that the duties on these instruments cannot be enhanced, or reduced, by the provincial Governments.

The Indian Stamp Act, 1899: Insurance policies.—In 1921 the Government of India agreed to allow the use of adhesive stamps on insurance policies and renewal receips. This concession was greatly appreciated by insurance companies, inasunch as it tends to facilitate the issue of policies and renewals. But in practice a difficulty arose concerning it. This was that the Stamp Act does not permit of refunds being obtained for the value of special adhesive stamps in cases where the policy or renewal receipt is spoilt by some mischance or other, or where it is found to be not required. By section 49 of the Act refunds are permitted in respect of impressed stamps. And the Chamber suggested to the Government that a like provision should be introduced in respect of adhesive stamps.

This proposal the Government of India did not see their way to accept. There is admittedly grave risk of fruud involved in the use of adhesive stamps. In view of this, with the consequent danger to provincial revenues, and in view of the fact that safeguards against this risk cannot be devised, the Government decrided against the change.

The Indian Stamp Act, 1899: Stamp duty on share transfers.—The Committee made a reference recently to the Government of Bengal or constitue and the reference recently to the Government of Bengal or constitue to the state of the Government of the State of the State of the Government of the State of the Government of the Government of the original owner, or effect evera, without consideration. There appears to be an absence of uniformity in practice. Some companies accept transfers with a nominal consideration stamp, while others require the full duty on the current market value of the shares. It is understood that in the United Kingdom such a transaction is accepted on a nominal consideration stamp, provided that an endorsement is made on the back of the deed certifying that no money has passed. The Committee enquired if the Government of Bengal would give a ruling on this point.

The Government referred to sections 31, 56 and 57 of the Act, and said that it was not possible to give a ruling which would bind the authorities named in those sections. It is unnecessary to quote the sections here. They deal with the powers of adjudication conferred upon the stamp collector, and other revenue authorities.

Rate of exchange for past due bills drawn in foreign currencies.—In the early part of the year this question was raised in connection with a case which had been decided by the Bembay High Court—Muller, Maclean & Co., Ld. vs. Kaderblony Mulla Esmailji. According to the judgment in this suit, past due bills are payable at the rate of exchange ruling on the date of maturity of the bill, and not at the rate ruling at the date of judgment or payment. The accepted practice in India is that the rate shall be that current on the date of payment. And it was accordingly suggested that the Government of India should be asked to legislate. The Hong Kong Bill of Exchange Ordinance 1921 was cited as an example of what was required. This Ordinance consists of only one clause which reads as follows:—

Where a bill payable is drawn out of but payable in this Colony, and the sam payable in not expressed in the currency of this Colony the amount of the bill if pald is a fine the payable in the currency of this Colony shall, in the absence of any careful state of exchange for sight drafts in this Colony or the day on which the bill is cantally paid.

Action was taken in the matter by the Associated Chambers of Commerce of Iudia and Ceylon, who suggested to the Government of India that a bill should be framed. The Association pointed out that the contract is for a definite amount in a foreign currency, for example, sterling. This amount the drawer of the bill is entitled to receive irrespective of fluctuations in the rate of example. In other words the number of rupecs paid to the drawer should be such as to be equal, at the rate of exchange ruling on the date of payment, to the setring amount of the bill.

It is understood that the proposal is still engaging the attention of the Government of India.

### INDUSTRIAL

The International Labour Conference 1921—The weekly rest-day.—The opinion of the Chamber on the question of the application of the weekly rest-day, in commercial establishments, was defined in the report for the year 1920. In view of the discussion of the question at the Geneva Conference of 1921, the Government of India asked, towards the end of 1920, for—(a) an opinion as to how far a weekly rest-day is given to commercial employees; and (b) suggestions bearing on the practicability of legislation in this respect, and on the position to be taken up by the Government delegates from India at the Geneva Conference. To the first of these enquiries the Committee

replied that, so far as the members of the Chamber were concerned, their commercial employees in and around Calcutta do receive a weekly rest-day. But that, in the Bengal mofuseil, it is enstomany—in seasonal employment for example—for commercial employment for example—for commercial employment for example—for commercial employment for Committee did not anticipate that objection would be raised, by members of the Chamber, to legislation designed to enforce the observance of a weekly rest-day for commercial employers.

The question was discussed by the Conference, which framed the following recommendation, for submission to the members of the International Labour Organisation, with a view to effect being given to it by international legislation, or otherwise:—

(1) That each member of the International Labour Organisation take measures to provide that the whole of the staff employed in any commercial establishment, public or private, or in any branch thereof, except a sotherwise provided for by the following paragraphs, should enjoy, in every period seven days, a period of rest comprising at least twonty-four consecutive hours.

It is further recommended that this period of rest should, wherever possible, be granted simultaneously to the whole of the staff of each establishment, and that it should, wherever possible, be fixed so as to coincide with the days already established by the traditions or customs of the country, or district.

(II) That each member take the steps necessary to secure the application of the recommendation, and to define any exception which the member may consider to be necessary.

If exceptions are found necessary, it is recommended that the member should draw up a list of such exceptions.

(III) That each member should communicate to the International Labour Office, the list of the exceptions made in pursannee of paragraph 2, and thereafter every two years any modification of this list which they had so far made in order that the International Labour Office may present a report thereon to the International Labour Conference.

On the 11th September last the Indian Legislative Assembly, and, a few days later, the Council of State, resolved that, so far as regards this country, no action need be taken on this recommendation by the Government of India, beyond forwarding a copy of it to the local Governments for such steps as they might decide

The International Labour Conference, 1921—The usé of white lead—The Geneva Conference of 1921 adopted a draft International Convention prohibiting, with certain exceptions, "the use "of white lead and sulphate of lead and of all products containing "these pigments in the internal painting of buildings except where "the use of white lead or sulphate of lead or products containing these pigments is considered necessary for railway stations or industrial establishments by the competent authority after consultation with the employers and workers organisations concerned. "It shall nevertheless be permissible to use white pigments containing a maximum of 2 per cent, of lead expressed in terms of metallic lead." Each member of the International Labour Organisation—that is to say each country—ratifying the convention, undertook to enforce this prohibition, subject to the exceptions defined in the draft convention.

The Government of India, before considering the question of mtification, afforded employers and workers an opportunity of expressing their views. But the Department of Industries pointed out that the convention, in the form adopted, was in the nature of a compromise, and was adopted by the Geneva Conference without a single dissentient vote. And the Government of India believed that it would be ratified in those countries with large interests at stake. The industry in India is at present on a small scale; and it seemed therefore to the Government that the enforcement of the convention should present less difficulty. Neglect to take precantions at the present stage might make it much more difficult to introduce regulations in the future.

The Committee considered the draft convention in consultation with the interests likely to be affected by it. And they came to the conclusion that it was doubtful whether any useful purpose would be served by ratification. For it did not appear to them that it would be possible to enforce the restrictions in this country. They pointed out that the convention did not absolutely prohibit the use of paints containing white lead and sulphate of lead. It followed that, even if the convention were ratified, these paints would still be required, and would still be in use. Such paints are regarded by engineers as having a greater protective action than paints made on the only other competitive basis, namely white zinc. Consumers would not be likely, therefore, to abandon their use. The Committee went on to say that painting work in India is largely undertaken by small, and frequently ignorant, contractors and mistries. And if, as would presumably be the case, paints containing white lead could still be obtained in the bazars they would certainly be used for purposes for which their use was prohibited by the convention. Nor did the Committee see how it would be possible to devise machinery to prevent such use.

The question is understood to be still before the Government of India.

The International Labour Conference, 1922.—The fourth session of the International Labour Conference was held at Geneva in October. India was represented by the Following: —Delegates of the Government of India: All S. B. Basu, Member of the Council of India, and Sir Louis J. Kershaw, K.C.S.I., C.E. Secretary, Industries and Overseas Department, India Office, London. Delegates and Employers: Sir Alfred D. Pickford; Delegate of the Workey Sir M. M. Joshi, M.L.A., of the Servants of India Society. Bombay. The delegate of the employers, Sir Alfred D. Field of the General Conference with the recommendation of the Engal Chamber of Commerce, and Mr. Joshi was nominated on the recommendation of the Bengal Chamber of Commerce, and Sir Michael Conference was as follows:

(I) (a) Reform of the constitution of the governing body of the International Labour Office (with a view to give more ample representation to the non-European States).

- (b) Periodicity of the sessions of the Conference.
- (II) Communication of emigration and immigration statistics to the International Labour Office (with a view to paving the way to future international action regulating conditions of emigration).

Workmen's Compensation.—When dealing with this queston in their hast report the Committee briefly sketched the leading features of the recommendations that they had submittee to the Government of India. One of these recommendations was that, before a Bill was actually framed, the replies which might be received from the local Governments to the Government of India's request for their opinion should be remitted to a specially approinted Committee. For it was obvious that the legislation would be of a furneaching character, and that it would deal with questions of signal importance to the industrial development of the country. Its subject matter ought therefore, the Chamber thought, to be thoroughly explored and discussed by those familiar with Indian industrial conditions before the provisions of the Bill were drafted

It is a matter of satisfaction to the Chamber that this suggestion was accepted and acted upon by the Government of India. A representative Committee was appointed, and it reported unanimously in favour of legislation. It also formulated detailed recommendations as to the lines which, in its opinion, legislation should follow. The Government of India then framed a Bill, which followed these recommendations closely. Practically no variations are understood to have been made, but supplementary provisions were added.

The Bill, as thus framed, was introduced in the Legislative Mr. C. W. Rhodes, C.E.E., M.L.A. The Hon. Sir Alexander Murray, C.E.E. tember 1922. It was circulated

- Mr. S. C. Stuart-Williams, ,, R. N. Band, M.L.C. ,, C. B. Chartres,
- " T. C. Crawford, M.L.C. " A. McD. Eddis. " J. H. Pattinson, M.L.C.
- ,, L. S. Taylor. ,, Darcy Lindsay, C.B.E., M.L.A. H. F. Wheeler.

Assembly on the 13th September 1922. It was circulated by the Department of Industries for criticism, and the Committee of the Chamber gave it close attention. They also appointed a special Sub-Committee to examine it. Space does not permit of an analysis of the Bill being

given here. Nor is it possible to specify the many points in respect of which the Chamber offered criticism. But it may be said that exception was not taken to the leading features of the Bill, exception where the contain provisions analogous to those of the English Employers Lability Act of 1880. The Bill, as it stood, followed the Employers Lability Act of 1880. The Bill, as it stood, followed the Employers Liability Act of 1880. The Bill, as it stood, followed the Employers Liability Act of 1880. The Bill, as it stood, followed the Employers Liability Act of 1880. The Bill, as it stood, followed the Employers Liability Act of 1880. The Bill, as it stood, followed the Employers Liability Act of 1880.

for injured workmen, and set up special machinery for the adjudication of claims coming under that category,

The Joint Special Committee of the Council of State and the Legislative Assembly agreed to the deletion of the employers liability provisions; and they also accepted several of the other proposals made by the Chamber.

Proposed legislation for the registration and protection of Trade Unions.—The introduction into India of legislation for the registration and protection of trade unions was recommended by the Legislative Assembly in a resolution which was adopted by that body on the 1st March 1921. The Government of India subsequently consulted the local Governments and administrations respecting the proposed Act. And in their circular letter they invited opinions on the following main heads, namely: -(a) the definition of a trade union; (b) the protection of trade unions; (c) trade union funds; (d) registration; (e) liabilities of trade unions; and (f) picketing.

The Chamber was consulted by the Government of Bengal, and the Committee, after thoronghly The Hon'ble Sir Alexander Murray, C.B.E. Mr. R. N. Band, M.L.C. examining and discussing the question, in consultation with a

specially appointed Sub-Com-

mittee, communicated their

C. B. Chartres
C. D. M. Hindley
A. McD. Eddis
J. H. Pattinson, M.L.C.
H. F. Wheeler.

views in detail towards the end of May. They dealt with each of the six heads specified, and as regards the general question they expressed themselves as follows :-

The Committee desire to make their position clear at once by stating their entering agreement with the auggestion of the Government of India that the entering the state of the development of the trade union movement of the trade union movement of the state of the development of the trade union movement of the state of the state of the registration and protect field union when they say that the number of the registration and protection that the number of the registration and protection that the number of the registration and protection of the state of the registration and protection of the state of the registration and protection of the state of th been some grounds for this statement at or prior to the time when the Government of India better was written. It is true that during the latter part of 1920, and the early months of 1921, as a result of economic conditions and the industrial unrest then existing in this country, a considerable number of so-called trade unions came then existing in this country, a considerance number of 10-0-0-0-101 trade unions cam-into being. These however were more strike once than permanent labour organisations, and in the great majority of cases they take up or at least cessed to incidion when the particular disputes out of which the work were disposed of. It, must be admitted that there are still in existence in India one who large our organisations. function when any parameter unspines once a warm may know were applied to make be admitted that there are still in existence in initia a few below regarded and the protection and the improvement of the conditions of the working of the protection and the improvement of the conditions of the working of the protection and the improvement of the conditions of the working of the protection of the working of the w elsewhere and they are of the opinion, subject to the modifications suggested below, that the proposals contained in the Covernment of India, better will generally speaking commend themselves to employers of labour in India. They agree with the view expressed by the Government of India that employers will welcome the view expressed by the Government of India that employers will welcome the view expressed by the Government of India that the objects will welcome discord but with the object of advancing the prosperity of the workers, and will confully support any reasonable legal means to that end.

Disputes affecting public utility services: Conciliation panel.—It was explained in the last annual report that the Government of Bengal had decided to establish a conciliation panel for the purpose of settling disputes affecting public utility services. The period for which the panel was constituted expired on the 31st August 1922. The Government then reconstituted the panel for a further period of one year, with effect from the 1st September 1922, the Chamber nominating five representatives to serve on the new panel. These representatives are :-- the President (Sir Campbell Rhodes, C.B.E., M.L.A.), the Vice-President (Mr. W. L. Carev, M.L.C.). Mr. R. Langford James, M.L.C., Sir Rajendranath Mukerjee, K.C.I.E., K.C.V.O., and the Hon'ble Sir Alexander Murray, C.B.E.

The Cotton Industry .- Although the Chamber is not interested to any very considerable extent in the cotton industry, it nevertheless watches the development and progress of that industry with much interest. And in the report for last year the Committee mentioned that the Government of India-acting on a recommendation of the Indian Cotton Committee of 1917-18-had appointed an Indian Central Cotton Committee, with headquarters at Bombay. Mr. S. Milligan, the Agricultural Adviser to the Government of India, is the President of this Committee, which includes among its members representatives of all sections of the cotton trade and industry, and of the agricultural departments of the principal cotton growing provinces.

During the past year several matters of importance affecting the industry have been brought before the Chamber by the Government of India. The first of these had reference to a proposed cess on cotton. It was one of the recommend-The proposed Cotton Cess. ations of the Indian Cotton Committee of 1917-18 that a cess of 8 annas per bale should be levied on all cotton consumed by the Indian mills, as well as on all cotton exported. The Government of India were not in favour of this proposal, for the reason that, under the Reforms scheme, expenditure on the measures advocated by the Cotton Committee would be provincial, while the revenue derived from the cess would be Imperial. The Indian Central Cotton Committee brought forward a modification of the scheme. They require money for the provision of technological research, for additional agricultural research, and for their ordinary activities. To provide this money they recommended the levy of a cess of four annas per bale on the commercial cotton crop (excluding domestic consumption), which they estimated would raise Rs, 8 lakhs per annum.

The Government of India invited opinions from the local Governments and administrations on this proposal, with particular reference to the following points:—

 (a) Whether it is desirable that a cess should be imposed on cotton to meet the expenditure connected with the activities of the Central Cotton Committee;

(b) If so, whether the cess should be confined to exports, or should be extended to all cotton consumed in the mills as recommended by the Committee; and

(c) In the event of the cess being applied to all commercial cotton, whether the best method of collection would be at the mills and ports as suggested by the Committee, or at the baling presses.

The Chamber did not take exception to the proposal, although some of the members interested felt that a tax of any kind on a staple commodity such as cotton is in principle undesimble. But assuming that the money required cannot be obtained by any other method a cess would appear to be unavoidable. It was agreed that all cotton, whether consumed in the mills or exported, should be subject to the cess. And it was also considered that the cess could be most easily collected at the mills and ports. Imported cotton—t.e., cotton imported by sea from foreign or Indian ports—should be, the Chamber suggested, exempt from the cess. The Calcutta mills use cotton brought by sea from Bombay, Madras, Tuticorin, Cocunada, Rangoon, and elsewhere. Clearly the cess ought not to be levied at the mills on this cotton, which would already have paid at the port of exportation.

The Indian Cotton

The Cotton Transport Bill.

The Cotton Transport Bill.

Said, frequently railed to a long staple cotton with short staple is every prevalent. Short staple cotton is, they said, frequently railed to a long staple area, and thence be colored, with or without mixing, as long staple cotton. Other malpractices scriously prejudicing the industry as a whole are also said to be common. To control these the Government of India, after consultation with the Central Cotton Committee, introduced a Bill in the Legislative Assembly in March last. The Bill was an enabling measure only, designed to empower the local Governments to prevent inferior cotton, or cotton waste, from being imported, except under license, into those areas which it was decided to protect. The

(a) Local Governments were empowered with the previous consent of the provincial legislature, to define the areas, and to notify the stations which should be regarded as protected. Consignments of cotton would not be allowed to any such notified stations in the same area to any such notified stations in the same area.

(b) Certain exceptions to this prohibition were to be made in favour, for instance, of all mill-owners within the area requiring extraneous sottons and of promoting the proposed for industrial purposes. Local Government of the contingity employees. Local Government of the continging the continuity of the continuity of

(c) Station masters, or other railway servants responsible for the delivery of goods or parcels, are prohibited, under penalties, from delivering cotton improperly consigned to their stations.

The Committee of the Chamber appreciated the arguments adduced in support of the Bill. But they disapproved, on principle, of Government interference with trade to the extent indicated. They realised that theoretically a system of licensing might be attractive; but they questioned if in practice it would be a success. Upon the efficiency of the organisation controlling the issue of the licenses, the success or failure of the measure would clearly depend. And, should it prove to be possible to obtain a license by other than legitimate means, the utility of the Bill would obviously disappear. Moreover it would be, the Committee feared, an extremely difficult matter to obtain a trustworthy staff, with an efficient knowledge of the trade, without incurring prohibitive expenditure. For these reasons they were not disposed to support the establishment of a licensing system. Their view was that it would be better to prohibit entirely the transport (by rail or otherwise) from one area to another of waste or short staple cotton, except to bona fide consumers. Such prohibition they would make absolute in respect of the area to which it might be applied. And this would be an area where its application would not be detrimental. In the case of areas where exceptions would have to be made, they would not apply the prohibition at all. This principle would doubtless restrict the controlled area; and to that extent would, it might be argued, reduce the usefulness of the legislation. But the Bill, even as proposed by the Government, did not mean that the control would be complete. Nor did the Committee think that any legislation would be likely to be complete; and their suggestion that prohibition should be absolute in respect of the areas to which it would be applied would make the administration cheaper, and simpler, than it would be under any licensing system.

The Government of India have also referred to the local Governments and administrations certain other recommendations which were made by the Indian Cotton Committee of

1917-18. One of the principal of these was that legislation should be passed, by the Central Government, requiring all ginning and pressing factories to take out licenses; and that the licensing authority in each province should be the local Government acting in consultation with the Central and Provincial Cotton Committees. The object was to put an end to malpractices at gins and presses, and abuses arising from faulty conditions at the factories. It was thought, by the Indian Cotton Committee, that the desired reforms in this connection should be required to be introduced as conditions under which licenses would be granted. The Central Cotton Committee did not favour the adoption of a licensing system; and the Government of India, in their circular to the local Governments, stated that they were inclined to agree as to the impracticability of introducing licensing legislation. To ensure the introduction of the reform in question, the Central Cotton Committee unanimously recommended that the Central Government should legislate for the

adequate marking of bales, for the compulsory maintenance of the necessary records in press-houses, and the compulsory submission of statistical returns. The Department of Commerce referred this recommendation to the local Governments, at the same time asking for opinions as to whether the idea of all-India legislation for the licensing of gins and presses should be abundoned. And the Department also enquired whether, if this question were answered in the affirmative, it was considered, by the local Governments, that the Government of India should proceed to introduce a Bill to provide:—

- (a) for the adequate marking of bales to enable ownership to be established;
  (b) for the compulsory maintenance of such records in the presses as are necessary for the above purpose; and
  - (c) for the compulsory submission of statistical returns by pressing factories.

Opinions were also invited on the question of whether the Bill should contain enabling clauses empowering a local Government:—

 $(\alpha)$  to introduce a system of licensing gins and presses if it is satisfied that such a measure is necessary; and

Some three necessary; and the following proposals which have also been put forward by the dealing with the following proposals which have also been put forward by the dealing claim of more put forward by the provided, if necessary by legic state of the put and entrances should be made and certain other minimum requirements supplied; and cut and the provided of the provided provided the provided of the provided provided the provided provided the provided provided the provided provided

The question is still engaging the attention of the Committee.

British Engineering Standards Association.—Reference was made, in the last report, to certain proposals for the callargement of the activities, in this country, of the british Engineering Standards Association. The chief proposal can be sufficiently associated to the catalysished in India a permanent local Committee would be not only to influence the adoption of British Engineering Standards but also to make suggestions as regards standardisation suitable to the Indian climate. The Government of India had suggested that the Indian climate. The Government of India had suggested that the Indian climate. The Government of India had suggested that the Standards in each case through the agency of specialised Sub-Committee in each case through the agency of specialised Sub-Committee of Committee, a preliminary meeting of the interests concerned should, it was suggested, be convened at a suitable centre.

In June last the Government of India announced that, with the approval of the British Engineering Standards Association, the Council of the Institution of Engineers (India) and agreed to act as the Standards Committee in India of that Association. The functions of the Committee will be to influence the adoption of British Engineering Standards in India; to advise as regards the modification of specifications to suit Indian conditions; and otherwise to assist the main Committee of the British Engineering Standards

The Indian Factories Act, 1922: Section 2 (8).—This section of the Indian Factories Act, 1911, as amended by the Act of 1922, reads:—

Week means the period between midnight on Saturday night and midnight on the succeeding Saturday night.

A difficulty arose in connection with this definition, in consequence of certain of the provisions of the amending Act. In the Bill as introduced by the Government of India in 1921 it was proposed that Sunday should normally be a compulsory holiday; and that a week day could only be substituted for it if the same week day were chosen for a considerable period. But this proposal was objected to as being unsuited to the conditions prevailing in western India. And it was superseded by provisions according to which any Sunday may be replaced by a week day distant not more than three days either way from that Sunday, provided that not more than ten days might elapse between successive holidays. As a period of sixty hours has been fixed as the maximum for the weekly work of adults, it follows that factories working ten hours a day must give one holiday in each calendar week. It is, therefore, impossible for them to substitute for any Sunday a day preceding that Sunday unless they continue to substitute in a similar manner in every succeeding week. The Government believed that this effect was not intended by the legislature, and was certainly not intended by them. They proposed to meet the difficulty by altering the definition of week to read :-

Week means the period between midnight on Wednesday night and midnight on the succeeding Wednesday night.

The Committee agreed that this amendment would meet the distinct of the committee agreed that the provided an artificial remdy, and on that ground they book exception to it. They, therefore, suggested an alternative proposal. This was that the provise to section 22.71 of the Act should be so modified that, in the case of a substituted holiday, the persons concerned might be allowed so to work that the average number of hours worked per week should not exceed sixty for two successive weeks. One of these would not exceed sixty for two successive weeks. One of these would be the week in which Sanday would be a working day. The other would be the less. This principle of averaging the working hours was contemplated by the Washington Convention for limiting the hours of work. And its adoption would, the Committee thought, be much more satisfactory than any attempt to create an artificial week.

### MUNICIPAL

The Calcutta Municipal Bill, 1921.—At the beginning of December 1921 the Government of Bengal invited the Chamber to express its views on the provisions of the Calcutta Municipal Bill.

The then Committee considered the Bill, but the time at their disposal was insufficient to enable them to deal with it. They accordingly passed it on to the present. Committee, by whom a special Mr. W. L. Crey, M. C., Vice-President of the Chamber.

, Norman R. Luke. , Geo Morgan, M.L.C. , W. R. Ban, M.L.C. Sub-Committee was appointed to examine it and to report upon it. Thus assisted, the Committee formulated their views on the measure and submitted them to

W. S. J. Willson. the Government of Bengal. The Bill is very voluminous, and the Committee did not attempt to serntinise every clause. But they gave considerable thought to the important change which it contemplates in one of the leading principles of the existing municipal law. The Municipal Act of 1899, departing from the Act of 1888, set up three independent co-ordinate authorities, namely, the Corporation, the General Committee, and the Chairman. And it defined the powers and the duties exercisable by these several authorities. The present Bill, on the contrary, gives the Corporation supreme control in the municipal administration, abolishing the principle of co-ordinate authorities. It provides for the election, by the Corporation, of a mayor, who will preside at the meetings. And it also provides for the conduct of the administrative work by an official to be styled the Chief Executive Officer. This officer, who will be elected by the Corporation, with the approval of the local Government, will be vested with such powers and duties as the Corporation may determine. He will have the right to attend the meetings of the Corporation for the purpose of giving explanations or information. But he will have no vote, nor will he be able to bring forward proposals at the meetings.

The Chamber, when examining the Bill which was circulated in 1917, supported a scheme Annual Report, 1917. which was contemplated by that measure for the reduction of the number of co-ordinate authorities from three to two, one of whom was to be a Municipal Commissioner appointed by the local Government. But the Committee recognise now that, with the introduction of the Reforms, and the consequent extension of the principle of local self-Government, any scheme providing for co-ordinate authorities becomes obsolete. They did not, therefore, take exception to the proposal for the abolition of this system, and for the establishment of complete popular control. At the same time they have in no way changed the view, which they expressed in 1917, that a very great advance has been made in the municipal administration under the existing Act. For, as they then pointed out, there has been progress in almost every direction. In fact it is beyond question that the system of coordinate authorities has contributed materially to the municipal progress of the city.

The attitude of the Chamber as thus defined, was made clear in the Committee's representation to the Government of Bengal. In addition to expressing their views on the main

issues, they also commented upon a number of important matters arising out of their examination of the measure. There is no need to enter into these here, further than to say that one suggestion which they made was that the municipalities of Manicktola, Cossipur-Chitpur, and Garden Reach, should be included within the numicipal boundaries of the city of Calcutta. They also referred to the vexed question of the effective representation of the Mahomedan community, and they did not take exception to the proposed reservation of seats for Mahomedans.

The Bill is still before the local Government, and it will be, the Committee understand, submitted to the Provincial Legislative Council early in the current year.

Proposed widening of the Strand-road.-It was suggested, early in the year, that the Chamber should support a proposal for the widening of the Strand-road between Raja Woodmunt street and the Howrah bridge. The Committee were clearly of the opinion that this proposal was one which should be, if possible, adopted; and they brought it to the notice of the Corporation of Calcutta, and the Calcutta Port Commissioners. To enable it to be carried out a strip of land will have to be acquired from the Calcutta Port Commissioners, and also a strip from the compound of the Corporation Mullick Ghat numping station. It appears that the proposal is covered by the Improvement Trust's alignment scheme No. XXVIII; and it has been suggested to the Trust, by the Corporation, that they should take the scheme in hand. The Trust, are, however, awaiting a decision in regard to the approaches to the new Howrah bridge. and the utilisation of the Strand Bank lands. The Corporation are of the opinion that the widening is urgently necessary, and they propose again to urge it upon the Improvement Trust as soon as the question of the approaches to the new Howrah bridge is finally settled. and a decision arrived at regarding the question of the Strand Bank lands. It is not anticipated that the Corporation will be able-in view of their commitments in connection with the water supply scheme and other costly projects-to provide funds for the execution of improvements falling within the Improvement Trust's operations.

The supply of unfiltered water.—The inadequacy of the unfiltered water supply, particularly in the southern part of the city, and the supplied of the control of the city of the control of the city of the control of t

The question of the inadequacy of the water supply for fire purposes was brought to notice recently by the Calcutta Fire Insurance Agents' Association. In the report of the Calcutta Fire Brigade for the year 1921-22, stress was laid on the fact that the water-supply had proved to be inadequate in respect of a large number of fires. The Chief Officer of the Fire Brigade urged that the machinery at the unfiltered water pumping stations is worn out, with the exception of the electric pump at Watganj, to which reference has been already made; that the number of hydrants is inadequate; and that the mains are not large enough, and are in many cares silted up.

The attention of the Corporation of Calcutta has been prominently drawn to the matter by the Commissioners elected by the Chamber; and it is understood that every endeavour is being made to effect an improvement. In addition to the new electric pumps ordered for the Watganj station the machinery at the Mullick Ghat station is to be electrified. The new plant will be, it is hoped, in working order in about two years time. Twenty-five new hydramts are being erected, and thirty more are to be provided during the next financial year. In the new water supply scheme, which has been sentioned by the Corporation, feeder mans are provided, the contract for the supply and laying of pipes has been let, and the work will begin shortly.

The Telephone Service.—At the time of writing the last annual report, the controversy which had arisen on the subject of the rates charged by the Bengal Telephone Corporation was believed to have ended. Unfortunately however difficulties again arose, and they were the occasion of much discussion and correspondence between the Chamber, the Calcutta Trades Association, and the Company. No useful purpose would be served by stating the matter in detail here. It will-suffice to say that the Company sought to increase its charges, and that this increase was resisted by the public. The dispute was eventually compromised on the terms specified in the three following letters:—

(1) Letter, dated 1st August 1922, from the Benyal Telephone Corporation, Ld. to the Chamber.

In order to meet representations to them through the Bengal Chamber of Commerce and the Calcutta Trades Association, the Directors have decided that the rates for business lines will be raised only to Rs. 300 as from 15th July 1922 and other lines as per schedule issued on the 2nd June 1922.

At the same time the Directors have to point out that these rates may be insufficient to permit of the expansion of the system necessary to the rapidly proving needs of the oily and suburbs and that they may have to call upon subscribers for the results of the system necessary to the rapidly proving needs of the oily and suburbs and that they may have to call upon subscribers for the system of the system

They also draw attention to the overloading of certain of the business lines and point out that, whilst they are desirons not to improve any restrictions at the moment, experience at home has shown that no line our work efficiently with more than 5000 inward calls her animom and that where these numbers are exceeded extra lines should be installed. Unless this is done efficient working is impossible.

(2) Letter, dated 8th August 1922, from the Chamber to the Bengal Telephone Corporation, Ld.

On bolaif of those present at the meeting on 25th Jaly, being representatives of both the Trades Association and the Brough Chamister of Commerce, I am authorised to confirm the arrangements contained in your letter of 1st August, provided it is charty under-tool that the personed Committee shall not be invited year. The provided is charty under-tool that the personed Committee shall not be invited service. I am to express a doubt whether in view of the present unburpay exprisences of subscribers such improvement cam be effected within a period which can be accurately described as "an obtaint date". I am also to point out that our beginning to the committee of the provided and the committee of the provided and the committee of the provided and the provided and

Finally I am to mention that the funds rendered available by the present increases are for the improvement and development of the local service and not for any extensions outside the Calcutta area.

(3) Letter, dated Calcutta, 26th Annust 1922, from the Bengal Telephone Corporation, Ld. to the Chamber.

I have to thank you for your letter No. 2006-1922 of the 8th instant, and in reply thereto would state whilst it is not the intention of the Company to call for a Committee in the immediate future, the financial position of the Company will necessitate it being convened not later than May 1923.

With regard to the rate for auxiliary lines we confirm the rate of Rs. 275 on the basis of the ordinary business lines being Rs. 300 within a radius of four miles from any of the Company's Exchanges.

With reference to the last paragraph of your letter under reply, the terms of the Agreement with Government necessitate the undertaking of extensions as required by Government, but this will not be outside the area as defined in the License which extends from Ulubaria to Naihatti, i.e. a 10 miles strip on either side of the River.

At the end of the year the Government of Bengal invited the Chamber to consider a proposal, put forward by the Telephone Corporation, for the introduction of the "message rate" system of charging for the service. This proposal is still under discussion.

#### MISCELLANEOUS

The Fiscal Year.—The question of changing the fiscal year,—the year beginning on the 1st April and ending on the 3ts March—was raised in 1918 by the Indian Currency Commission. No conclusion was come to with reference to it at that time. But in December 1921 the Government of India brought is before the notice of the local Governments and administrations. The Government of India suggested two possible alternative dates, namely, 1st November, and 1st January. They decided without hesitation against the first of these two. For they thought that to begin the year on the 1st November and necessitate the framing

of the estimates at a time when the ultimate effects of the principal monsoon cannot be definitely gauged. But they considered the advantages and disadvantages of the 1st January as against the 1st April. From the point of view of the effect of the monsoon upon the budget estimates an ideal financial year would have to satisfy two conditions: (a) that the exact character of the principal monsoon should be known before the budget is finally settled; and (b) that the financial year should be that period during which the conditions created by the previous monsoon are operative. It was thought that a financial year beginning on the 1st January would probably very well satisfy these criteria. The results of the winter rains would have been known before the estimates were finally closed. And the budget would need to assume only a normal autumn monsoon, and not both normal autumn and winter rains as at present. The question was admittedly one in respect of which the views of the provincial Governments must exercise a decisive influence. But the Government of India were themselves inclined to think that such changes are undesirable, unless it can be shown that the new dates possess some very marked advantage over those now observed.

With this view the Committee of the Chamber-who were consulted by the Government of India-were in accord. They brought the proposal to the notice of the members of the Chamber, and of some of the principal mercantile Associations in Calcutta. There did not appear to be any strong feeling in either direction, but the balance of opinion was apparently in favour of the existing arrangement being left undisturbed. Some apprehension was felt that a change might lead to difficulties in the matter of income tax assessment, and to other inconveniences, while it was not easy to see what advantages would result to the mercantile community. The only material advantage which the Government seemed to anticipate from the change was that it might lead to more accurate budgeting. But even here there did not appear to be any certainty that the disadvantages might not outweigh the advantages. The trouble which the introduction of the calendar year would create in the matter of making statistical comparisons would also be of some consequence. On the whole the Committee did not favour the proposal, but they said that, if the Government were convinced it was desirable, they would not offer opposition,

It has been recently announced by the Government of India thata, after fully considering the question, they have decided to make no change. The fiscal year remains, therefore, as the year beginning on the 1st April and ending on the 31st March.

Removal of restrictions on the exportation of foodstuffs.— On the 28th September the Government of India announced that, in pursanuce of a resolution adopted by the Legislative Assembly on the 7th September, all restrictions on the exportation of wheat and other food grains, pulse, and flour had been removed. Australian Woolpacks.—In July last the Melbourne Chamber of Commerce submitted particulars of the weights of several hales of woolpacks shipped from Calcutta. These weights to variet, and the Melbourne Chamber suggested that action should be taken to ensure the packs being more uniform in weight, as the discrepancies caused considerable inconvenience and trouble. The Committee cansulted the Indian Jute Mills Association, and that body pointed out that the discrepancies were slight in the majority of the cases exited. It further surgested that, in specific cases where the discrepancy is considerable, the matter should be taken up through the Calcutta shipper, with the mill concerned. The Committee informed the Melbourne Chamber accordingly.

The Melbourne Chamber of Commerce also drew attention to certain complaints which had been made in regard to the balling of wool. It appeared that the Chambers of Commerce at Roubaix and Tourcoing had intimated to the Australian High Commissioner in Loudon that Australian wool frequently contained vegetable fabries, and especially hemp and jute. The Melbourne Wool Fabries Association, on the matter being brought to their notice suggested that it ishould be referred to Calentia. For it was their opinion that if more attention were paid, by the manufacturer, to the ironing out of the inside of the wool-pack the evil would be minimised.

The Committee brought the matter to the notice of the Indian Jute Mills Association, with the result that a circular regarding it was, in due course, issued to the mills.

Export of British-grown tea to Germany.—At the instance of the Ceylon Chamber attention was drawn recently by the Associated Chambers of Commerce of India and Ceylon to the decision of the German Government to increase their import duty on tea. The Ceylon Chamber asked that a protest might be made against this decision in the interest of the Indian and Ceylon tea trade. The proposal was that the duty should be enhanced from 2.20 gold marks per kilogram, or, say, 11½d, per English pound, to 3.50 gold marks per kilogram, or la 81d, per English pound.

The Bengal Chamber supported the proposal, and also suggested to the Indian Tea Association that their London branch should take action. The question is understood to be still engaging the attention of the Associated Chambers, but the Indian Tea Association (London) has in the meantime taken it up in conjunction with the Ceylon Association in London.

The export from India of oil-seeds, etc.—The Board of Agriculture, at their meeting in December 1919, adopted resolutions in favour of the imposition of export duties on oilseed and oil-eakes, and the total prohibition of the exportation of bone and fish manures. The question was again before the Board at their meeting in February 1922. They then appointed a special Committee to

consider it, and to report. In regard to oil-seeds and oil-cakes, and sulphate of ammonia, the Board agreed with this special Committee that it would be unwise to advocate an export duty. With reference to bone manures, the special Committee mentioned that large parts of India urgently require phosphates. And every endeavour ought, they considered, to be made to encourage the use of these among Indian agriculturists. But they thought that existing conditions precluded the possibility of the total prohibition of export. And they further recommended that export duties, if decided upon, should be introduced gradually. With regard to fish manures, they came to somewhat similar conclusions. But in this case they were more definitely in favour of measures designed to lessen export. The Board doubted whether the method of prohibition, or restricting of export of bones, fish manures, and other phosphatic manures, would attain the desired end. At the same time they were so impressed with the vital importance of the country retaining its manurial resources. that they decided to ask the Government to appoint a small Committee to consider the question, and to frame a constructive

It seems to the Committee of the Chamber that a constructive policy should encourage the ryot to learn the value of the various kinds of manures that are produced now, and are likely to be produced in the future. Until such a policy has had definite results there ought to be no question of the imposition of export duties on manures which would not be used if kept in India. This viow the Chamber submitted to Government who, it is understood, still have the question before them.

Purchase of Government Stores.—In September 1921 the Legislative Assembly adopted a resolution requiring the submission of information respecting all cases where the lowest tenders had not been accepted by the India Store Department, London, in purchasing stores for the Government of India. In pursuance of this resolution the Government of India instructed the High Commissioner for India that half-yearly statements giving the particulars required should be issued. These statements are forwarded by the High Commissioner from time to time, and they are circulated by the Government to the Chambers of Commerce, and other public, doing to formation.

Licenses for the sale of foreign liquor.—In the early part of the year attention was directed to the following order which had been issued by the Commissioner of Excise and Salt, Bengal.—"It has been decided that liquor licenses shall not be granted to "any firm or person with whom it is not a main line of business." This order was objected to by the Chamber, at the instance of certain members who have been for many years importing wines and spirits as a part of their ordinary business. The Committee agreed with these members that the mere fact of liquor being an excisable article, with its sale governed by regulations, is no reason

for drawing a distinction between firms with whom it is a main line of business, and firms with whom it is not. There must be of course many firms who would find it difficult to distinguish as to what is their main line of business. And such firms rightly contend that their liquor imports form an integral part of their trade.

The Commissioner of Excise, after considering the matter, decided to grant licenses to the firms in question. He also introduced regulations separating sales to the trade, and sales to the public; and these would, he thought, make it easier to grant such licenses in future. The principle which the Committee criticised was thus considerably modified, and no further action on their part appeared to be required.

Foreign Soa-borne Trade Returns of British India — During the year the Director-General of Commercial Intelligence undertook the revision of the list of articles separately specified in the Foreign Sea-borne Trade Returns of British India. In this connection he asked to be furnished with any alterations that the Chamber might deem to be necessary. The Committee consulted the members of the Chamber, and the various mercantic Associations, and as a result they made two recommendations: (a) that paper classed as, "news-printing" should be entered separately; and (b) that the imports of synthetic indigo-paste should be continued to be shown as at present.

Inland (rail and river-borne) Trade Statistics .- The question of the simplification and improvement of inland trade statisties has been under discussion during the past year. Statistical returns of inland trade-rail and river-borne-have been so far published by the Government of India and also by the local Governments. The all-India publication which was issued annually appeared to the Government of India to be of but little practical utility: and they enquired in a circular to the local Governmentswhether the provincial statistics were worth the cost of compilation, or whether they also could not be safely discontinued. The number of articles enumerated appeared to the Commerce Department to be greater than was really required; and a list of what was considered to be necessary articles was submitted. It was also suggested that the satistics should be confined to important trade centres : and that values should be omitted. It was further proposed by the Government of India that, instead of a monthly all-India return, a monthly pamphlet of inland trade movements should be issued by the Director of Statistics. This would take the place of the all-India and of the provincial publications. It would show not only the volume of trade during the current month but, in addition, running totals from April, so that the twelfth issue would comprise the total trade of the financial year. It would, however, be confined to the trade in staple articles to and from commercial centres.

Subsequently the Government of India announced that they lad decided to discontinue the publication of all-India inheat trade statistics. The question resolved itself therefore into whether it was desirable, from a provincial standpoint, to compile and to publish these statistics. The Committee of the Chamber, who were consulted by the Government of Bengal, did not take exception to the decision of the Government of India. The annual returns were, they thought, published too late to be of much use to merchants. But they felt that if the provincial statistics could be issued promptly in a monthly pamphlet such might be serviceable to the commercial community. Values were not wanted, and the list of articles to which the statistics would relate might be reduced. The Committee submitted a list of such articles as they deemed to be essential.

Cultivation of Jute in Brazil.—According to information placed before the Clamber by the Government of Bengal it would appear that the cultivation of jute in Brazil is extending. No particulars appear to be available as to the acreage under cultivation, but it is stated that successful experiments have been undertaken. The Brazilian Department of Agriculture believe that the jute industry is capable of becoming, within a short time, one of the safest and most promising industries in Brazil.

The Chamber circulated the information to the various Calcutta Jute Associations, and asked the Government of Bengal to communicate such further information as may become available regarding future developments.

The Imperial Institute.—In the report of the Indian Industrial Commission, 1916-18, dissatisfaction was expressed with the work being done at the Imperial Institute for India; and it was suggested that there was no longer any reason for the expenditure of Indian revenue on the Institute. This suggestion had reference to the arrangement whereby a contribution of £1,400 was made yearly by the Government of India to the funds of the Institute. After consideration of the report of the Industrial Commission, the Government of India proposed to discontinue this contribution. It was their opinion that the Institute is unfitted to carry on the dissemination of commercial intelligence on behalf of India. They thought that this work could be better done by the Indian Trade Commissioner; that research work on Indian raw materials should be conducted in India and not in England; that the collections in the Indian galleries of the Institute are inadequate and not worth preserving, and that in any case such collections are of little use to India. The Institute traversed these criticisms in a report submitted to the Secretary of State. But the Government of India adhered to their views, although they agreed to continue their contribution until March 1921, pending the receipt of a report on the Institute by the late Sir William Meyer, the High Commissioner for India. This report was submitted in due course and, after considering it, the Government of India confirmed their decision, but

extended the date to which the contribution would be paid to March 1923. After that date it is to be entirely withdrawn.

The question has been engaging the attention of the Indian Chambers of Commerce, and at the annual meeting of the Associated Chambers, held in January of this year the following resolution was advated:—

This Association regyrts that the Gayerungen of India without consultation with commercial opinion in this country and on grounds which so far as these are known to the Association do not appear to be selequate, have decided to discontinue the annual grant of 14,00 to the Imperial Institute. In view of the important work which has been, and is being done by the Institute on behalf of India, the Association is of spinion with the India and the India and India and

British Empire Exhibition 1924.—This Exhibition, which is to be held in Loudon and which was referred to in the last annual report of the Chamber as being fixed for 1923, has been postponed to 1924. It is understood to be the intention of the Government of India to participate officially on a large scale; and the Government of Burna will also have an exhibit. The principal objects of the Exhibition have been defined as follows:—

(I) It aims at taking stock of the resources of the Empire, and at showing how those which are yet undeveloped or only partly utilised can be converted into wealth; to promote the extension of Imperial trude by bringing before buyers from all parts of the property of the property of the part of the parts of the part

(II) The second object of the exhibition is to make the people of the Empire theorem to one another: to show how they work, what their principal sources of wealth are, etc., etc. It is injused to secure a fully representative exhibition of the Art of the Empire, both line and applied, each work to be shown as far as possible in the position for which it is designed.

(III) Thirdly, there will be a very important scientific side and a number of Committees will be formed among men of the highest distinction in all branches of research and practice, and they will arrange displays calculated to arouse public interest to conquer disease and unhealthy conditions of existence.

(IV) Fourthly, the exhibition will enable established industries to show what they have to offer, and new industries to attract attention by proving what they

Commonwealth of Australia: War Precautions Act Repeal Act.—It was mentioned in the last report that the Chamber had taken exception to section 19 of this Act.—The section was to the effect that any person appointed to be the representative or agent in Australia, of any oversea company, of firm, would have to submit to the local customs authorities certain particulars relating to such concern. These particulars included tiens such as the amount of the capital of the business, the names and addresses of branches, the names of partners in the case of firms, etc.

The Committee pointed out to the Government of India that it was obviously impossible for such particulars to be furnished; and that consequently business between India and Australia would be hampered. The Government of India approached the Commonwealth Government, through the India Office, with the result that section 19 was repealed by another Act, No. 36 of 1921.

The Weather Report.—The proposed weekly issue of a minfall map, by the Meteorological Department, was mentioned in the last annual report. The idea originally was that the map should be Bengal. But the Chamber suggested that it would be more useful if it covered the whole country. To this enlargement the Meteorologisk, Calcutta, agreed. He subsequently asked whether the Chamber would prefer a map showing rainfall excesses or defects (in the various provinces) above or below normal on the total rainfall since 1st January; or a similar map with reference to the month only. After consultation with the principal Associations interested the Committee expressed an opinion in favour of the first of these alternatives. Such a map, if issued for example early in May, would show the excesses, or defects, in the total rainfall from 1st January to

Later in the year the Director-General of Observatories— Dr. Gilbert T. Walker, C.S.I., F.R.S.—enquired if it would be useful to publish a weekly Indian weather report, from June to October, instead of the present weekly summary. This enlarged report

- (1) a short paragraph describing the chief features of the weather of the
- (2) a statement giving the annual rainfall, normal minfall, and departure from normal rainfall in the thirty-three sub-divisions of India for: (a) the week in question; and (b) for the seasonal period from the lst June; and
- (3) two maps of India in which the excess or defect of rainfall in the thirty-three sub-divisions for the week, and for the period ending with the week, would be shown by different shading.

The Committee did not favour this proposal, as they thought that the maps referred to above were preferable. And as these had been started so recently they suggested to the Director-General that his proposal should stand over.

### MEMBERSHIP

The following have been provisionally elected to membership, subject to confirmation at the next Annual General Meeting:-

#### CHAMBER MEMBERS:

Messrs. Begg, Dunlop & Co., Ld.
Bengal Telephone Corporation, Ld.
Messrs. Brnithwaite & Co., Engineers, Ld.
British Insulated & Helsby Cables, Ld.
Messrs. John Catlow & Sons, Ld.
General Accident Fire and Life Assurance Corporation, Ld.
Indiasign 'Irading Co., (Joyce Bros., Ld., Proprietors).
Jost's Engineering Co., Ld.
Messrs. Manners & Co.

- .. Moran & Co., Ld.
- " Normans, Ross & Co.

Peninsular & Oriental Banking Corporation, Ld. Messrs, E. D. Sassoon & Co., Ld.

- .. M. A. Sassoon & Sons, Ld.
- Octavius Steel & Co., Ld.

### Associate Members :

Compagnie Generale Française pour le Commerce et l'Industrie.

Messrs. Stoll, Earl & Co., (1922), Ld.

" Volkart Brothers Agency.

The number of members of the Chamber on the 31st January 1923 was: Chamber members 230. Associate members 18.

## FINANCE AND ACCOUNTS

The income and expenditu	re f	or 1921	and i	1922 are as
Income :			1921	. 1922.
Members subscriptions		Rs.	71.75	
Monthly contributions		,,	1,28,79	
Sale of Prices Current		,,	1,14	
Arbitration fees			1,38,75	
Certificates of Origin		"	7.30	
Railway Traffie Returns		**	26	
,		"	20	2 262
				2,84,399
Deficit				6.971
		"		0.971
		Rs.	3,48,00	3 2,91,370
Expenditure :			1921	. 1922.
Éstablishment		Rs.	1,97,749	
Interest, taxes and repairs	less		1,01,14;	9 2,21,077
interest and rent received		" Cr	7,235	9,059
Printing and Stationery		**	17,90	
Depreciation		"	28,19	
Sundries		,,,	17,91	
Electric fans and lights		,,	1,86	
Contribution to Provident Fr	md.	,,,	9,078	
Surplus		"		
	•••	,,	82,53	3
		Rs.	3,48,00	3 2,91,370
Royal Exchange.—The sur against Rs. 4,081-14-1	plus	for 19	22 is R	s. 3,640-9-6
Invone :				
Entrance Fees		D	192	
Subscriptions		Rs.	35	
Subscriptions		"	44,809	9 44,454
		Rs.	45,159	44,854
Expenditure:—			1921	. 1922
Řent		Rs.	18,000	
Contribution to Chamber			6,000	
Establishment		27	6,757	
Restaurant License		"	200	
Books & Newspapers		,,	2,93	
Sundries		,,	7.184	
Surplus		,,		
1	•••	,,,	4,081	3,641
		Rs.	45,159	44,854
H. M. HAYWOOD,	0	л Мррг	LL RHO	)DEG
Secretary.	0.	THEY DE	LL IN	
Calcutta 31st January 1992				President,

Calcutta, 31st January 1923.

ACCOUNTS

# BENGAL CHAMBER OF

## BALANCE SHEET as

CAPITAL AND LIABILITIES.		Rs.	Λs.	P.	Rs.	As,	P.	
5% Mortgage Debenture Loan, 1915					6,00,000	. 0	ĺ,	
OUTSTANDING INTEREST ON ABOVE LOAN			l	i	14,026	14	6	
DEPOSITS FOR ARBITRATION CASES					45,327	14	6	
CASHIER'S SECURITY DEPOSIT-G. P. NOTES					5,000		0	
SUNDRY LIABILITIES-					,,		ľ	
Provident Fund		9,804	3	7			ĺ	
Printing General		434	13	0.1				
Establishment		1.146	13	0				
Sundries		17,128	4	1				
0.00			-	-	28,514	1	8	
Collector of Income Tax	•••				1,097	14	8	I
CAPITAL ACCOUNT-				- 1		- 1		į
As per last Account		7,13,331	0	2		j		İ
Royal Exchange surplus		3,640	9	-6		- 1		
		7,16,971	9	8	- 1			ı
Less—Deficit in Profit and Loss Account		6,971	2	0	.	Į		
			-1		7,10,000	7	8	
				- 1	1	- 1	- 1	
						- 1		
					1			
				-				
				- 1			- 1	
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			-	ı				
					1	1		
Carried over			.	1	1,03,967	5	0	

### COMMERCE, CALCUTTA.

### at 31st December 1922.

PROPERTY AND ASSETS		Rs	As.	Р.	Rs.	As.	Ρ.
LAND No. 2, CLIVE STREET					3,11,912	8	0
New Boyal Exchange Bellding— Expenditure to 31st December 1922 Less—Depreciation to date		5,88.068 69,853		5 3	5.18.214	19	,
FURNITURE— Expenditure to 31st December 1921 Since added		93,714 3,131	3 4	8		-	
Less—Depreciation		96.845 46,146		8	50,698	15	9
Library and Pictures— Expenditure to 31st December 1921 Since added		33,010 2,369		9 6			
$L_{Ess}$ — Depreciation		35,379 14,803	15	8	20,576	13	0
STANDARD WEIGHTS, MEASURES AND APPLIANCES Expenditure to 31st December 1922		1,882 865		9 5			
Less—Depreciation  INSTALLATION OF ELECTRIC AND SANF WORKS—	PARY	800			1,017	6	4
Expenditure to 31st December 1921 Since added		1.12,915 5,412	8	9			
Less—Depreciation		1,18,328 53,108	-4 -S	9 9	65,219	12	0
Office Gharry— Expenditure to 31st December 1922 Less—Depreciation		825 402		0 7	122	6	5
Deets due to Chamber— Outstanding 1922 Sundry Outstanding		13,264 3,179	11	6	,		
Advance	***	925	0	0	17,369	s	0
ROYAL EXCHANGE CONTRIBUTION					3,640	9	6
Cashiers' Security Deposit-							
3½% Government Promissory Notes	o for				5,000	0	0
Carried over					9,94,072	11	2

## BENGAL CHAMBER OF

BALANCE SHEET as

·		Rs.	As,	P.	Rs.	Aε.	ı
Brought forward	d				14,03,967	5	
			1				
						ĺ	
		1		1			
	ĺ		ĺ				
***	Ì				-		
	1						
	ĺ	ĺ			1		
				İ			
Total Rs.						_	_
Walter		]	1	114,	03,967 5	70	)

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, dated 31st Neember, 1922, as above set forth and have been considered and the information and explanations we have required. In our opinion and considered the set of the state of the considered the set of the set of the considered the set of the set of the considered the set of the

CALCUTTA,

LOVELOCK & LEWES,

The Sist January, 1923.

Chartered Accountants, Auditors.

### COMMERCE, CALCUTTA.

at 31st December 1922.

	Rs.	As. I	2.	Rs.	As.	P.
Brought forward			9,	94,072	11	2
Cash and Investments-	li					
4% Calcutta Port Trust Debentures for Rs. 10,000/- @ 73½%	7,350	0	0			
5½% War Bonds 1925 Rs. 1,75,000/- @ Rs. 100}%	1,75,437	8	0			
6% War Bonds 1926 Rs. 75,000/- @ Rs. 100%	75,000	0	0			
6% War Bonds 1927 Rs. 50,900/- @ Rs. 100]%	50,125	0	0			
5% B. C. C. Debentures of 1915 for Rs. 49,500/- @ purchase value	36,875	0	0			
Imperial Bank of India, Mortgage Deben- ture Interest 1915 Account	14.026	14	6			
Imperial Bank of India Current Account	43,977	13	6			
In hand	7,102	5	10	4,09,89	9	10
TOTAL Rs				14,03,96	37 6	0
CAMPBELL PHONES	IV L CA	PEV		Vice	Pres	ident

CAMPBELL RHODES,

H. M. HAYWOOD, Secretary.

President.

W. L. CAREY.
KENNETH CAMPBELL,
G. L. COLVIN,
WILLIAM C. CURRIE,
R. LANGFORD JAMES,
R. H. MUIR,
NIGEL F. PATON,
A. SCOTT SMITH,

Committee.

81,690

9.000 0

COMMERCE, CALCUTTA.

year ended 31st December 1922, INCOME.

, Monthly Contributions from Associations recognised by the Chamber ...

do. from Licensed Measurers Department ...

do. Royal Exchange do, Indian Tea Cess Committee ...

do. Liners Conference

By Members' subscriptions

De.

" Sale of Prices Current

, Arbitration fees ...

, Railway Traffic Returns

. Fees for Certificates of Origin

, Deficit in revenue carried to Profit and

## BENGAL CHAMBER OF REVENUE ACCOUNT for the

							_
EXPENDITURE.		Rs.	As.	P.		1	
		INS.	As.	P.	Rs.	As.	P.
To Establishment			1		i	j	
,. Municipal taxes					2.21.077	1	1
Current remains		)			10.095	8	0
Electric Lights Fore Lifts and D.			į		3,740	0	3
Cost of Current and up-keep			Í	1		1	į
Received for the use of the above		7,240	5	6			
Tot the use of the adol	е	4,116	5	6			
			1	-	3.124	0	0
" Depreciation on Building			i				
		13,287	8	11			
Do on Library and Pictu		5,633	3	6	1		
Do. on Standard Weights	res	1,082	15	10	1		
,, Do. on Electric Installat	, etc	53	8	9	l i	- 1	
	ion and		1 1		1	ſ	
Sanitary Works		7,246	10	2	- 1		
,, Do. on Office Charry		105	9	7 1		- 1	
					27.409	8	9
,. Fire Insurance	- 1		1		21,400	0	9
, Pire Insurance		1.250	0.1	0.1	- 1	- 1	- 1
" Contribution to Provident Fund	]	9.804	3	7			ĺ
,, Printing Report		2,821	ı i	-61	1	- 1	- 1
,, Do. General		9.005	3	9 1	- 1	- 1	- 1
		17,000	0	9		1	
an .	-		_		22,880	8	4
" Charges General		3.119			- 1	- 1	- 1
,, Petty Charges	[	2,119	9	9		- 1	- 1
,, Stamps		1.883		6	- 1	- 1	- 1
Telegrams			12	3	- 1	- 1	
Book-Binding		466	12	0			
., Government Gazettes atc		345	12	0	- 1	- 1	i
,, Audit fees	***	1,437	13	10	- 1	- 1	- 1
., Stationery		3,600	0	0	- 1	- 1	- 1
., Telephone subscription	***	2.772	2	3			- 1
Advertising		719	9	6 [	i	- 1	
Passager		40	2	0.1	- 1	- [	- 1
Dinner ermen		4.447	8	ō L	- 1	- 1	- 1
H. M. S. "Colombia 2	411	1,665	8	ŏΙ	- 1	- 1	
	***	685	5	2	- 1		- 1
" Commercial Education Prize Fund		210	4	ō l			
Associated Charlestion Prize Fund		225	6.1	ő	- 1		
,, Associated Chambers of Commerce and Ceylon	of India	- 1		×	1	- 1	
and Ceylon		800	0	0	i	1	- 1
	1-		_ _	<u> </u>	24.538	5 .	3
	- 1	- 1	-1-	-1	4,000	٠ ١ ٠	9
		i i	- 1	- 1	1	- 1	- 1
	- 1	- 1	- 1	- 1	- 1		- 1
	- 1	- 1	- 1	- 1	1	- 1	
	1	- 1	- 1	- 1	- 1		- 1
	i		- 1	- 1	- [	- 1	- 1
	- 1	- 1		- 1	1	1	-
	1	- 1		- 1	1	-	- 1
	1	1	- 1	- 1	i	1	- 1
	. 1	- 1		1	i	ĺ	1
	- 1	- 1	i	-	í	1	1
Total, Rs			í	1		-	-
Control of the Contro			.	· [3,1	2,864 15	1 8	1

Examined and found correct.

LOVELOCK & LEWES, Chartered Accountants, Auditors.

CALCUTTA, The S1st January, 1923.

CAMPBELL RHODES. President.

TOTAL RS.

W. L. CAREY, KENNET CAMPBELL,
G. L. COLVIN,
WILLIAM G. CURRIE,
R. LANGFORD JAMES,
R. H. MUIR,
NIGEL F. PATON.
A. SCOTT SMITH.

3,12,864 15 ... Vice-President.

Rs.

1.32.690

67.992

9.202 0 0

> 0 0 262

28.465 12 2

802 12 3

73,450 0 0

Committee.

H. M. HAYWOOD, Secretary.

## BENGAL CHAMBER OF

PROFIT AND LOSS ACCOUNT for

			Rs.	As.	Ρ.	Rs.	Δв.	P.
To Balance of Revenue Account						28,465	12	2
" Imperial Bank of India, Cost of Debentures	of manager	ment				300	0	0
" Cheques for interest on Deber	tures		***			12	8	0
,, Interest on Debentures						27,525	0	0
,, Loss on revaluation of Invest	ments					1,387	8	0
							ĺ	
							-	1
		- 1					1	
			1					
		-					Ì	
•								
Тот	AL Rs.					57,690	12	2

Examined and found correct.

CALCUTTA, The 31st January, 1923. LOVELOCK & LEWES,

Chartered Accountants.

Auditors.

COMMERCE, CALCUTTA.

the year ended 31st December 1922.

			Rs.	As.	P.	Rs.	As.	Р.
By RENT OF No. 2, CLIVE STRI	EET-							
Royal Exchange			18,000	0	0			
Licensed Measurers Depa	rtment		12,000	0	0			
Restaurant Contractors			600	0	6	}		
Brokers' Exchange			3,000	0	0	33.600	0	
, Interest on Investments						17.119	10	2
,. Deficit carried to Capital Ac	one not					6,971	2	
, renove entries to output 20	Journe					0,011		
		i						
		į						
							i l	
								1

CAMPBELL RHODES, President.

H. M. HAYWOOD, Secretary,

W. L. CAREY,
KENNETH CAMPBELL,
G. L. COLVIN.
WILLIAM C CURRIE,
R. LANGFORD JAMES,
R. H. MUIR,
NIGEL F. PATON,
A. SCOTT SMITH.

Vice-President.

Committee.

## BENGAL CHAMBER OF

# BALANCE SHEET

	Rs.	As.	P.	Rs.	As	. P.
LIABILITIES				1		
Capital Account— As per last Account Amount contributed by employees in 1922 Rs. 9,804 3 7 Add—Amount contributed	1,36,83	6 9	0			
by Chamber in 1922 ,, 9,804 3 7	19,60	-	2			
Loss-Refunds Rs. 130 0 5 99 8 4	1,56,215		9 5			
Add—Balance of Profit and Loss Account	14,185	1	3	1,70,404	1	s
Total Rs				1,70,504	-5	8
CALCUTTA, Examined and found of the 2nd February, 1925, Ch		WES	i,	s. Man	iageri	' s.
PROFI	TAN	DL	oss	ACC	0 U 1	NT
	Rs.	As.	Р.	Rs.	As,	P.
To Expenses			[	224	s	0
,, Surplus Carried to Balance Sheet				14,188	14	3
TOTAL Rs.						
		⋅		14,413	6	3
Examined and found of	orrect.					

LOVELOCK & LEWES, Chartered Accountants, Managers.

The 2nd February, 1923.

## COMMERCE, PROVIDENT FUND.

as at 31st December 1922.

	Rs.	A۶.	Р.	Rs.	As.	P,
ASSETS.						
Outstandings-						
Amount due by Chamber				9,804	3	7
Investments-						
4% Calcutta Port Trust Debentures for Rs. 65,500 @ market value	46,932	s	0			
4% Calcutta Municipal Debentures for Ks. 14,000 @ market value 6% War Bonds 1931 for Rs. 18,000 @	9,990	0	0			
market value	18,135	0	0			
price	66,587	-S	-0	1.41,645	0	
Interest on Investments accrued				3.031 16.024		
Imperial Bank of India				10,024	"	
Total Re			1	1.70,504	- 5	-

CAMPBELL RHODES, W. L. CAREY.

Trustees.

for the year ended 31st December 1922.

			Rs.	As.	Р.	Rs.	As.	Р.
By Interest			 			6,358	13	11
" Forfeits			 			99	8	4
		 			7,955	0	o	
	Т	OTAL Rs.	 			14,413	6	3

CAMPBELL RHODES

Trustees.

W. L. CAREY.

# List of Presidents of the Bengal Chamber of Commerce

President.			Firm.			Ele	ction.
Mr. R. H. Cockerell							1834
" J. Stewart							1835
R. H. Cockerell						***	1836
" John Jackson	•••					***	1837
,, K. R. Mackenzie ,, R. H. Cockerell						***	1838
" N. Alexander							1839
,. K. R. Mackenzie							1840
,. John Storm							1841
J. P. McKilligin							1842
" T. Leach					***		1843
" John Storm " J. Beckwith	•••				***	***	1844 1845
C T Distant							1846
, W. F. Ferguson							1847
Henry Cowie							1848
" C. B. Skinner							1849
,. John Allan							1850
, J. J. Mackenzie			111			***	1851
, John Cowie		Moores	Mackillop,	 Stumat 5	Co	let 2	1852 Jay 1853
, Jas. J. Mackenzie Jas. J. Mackenzie			Do.			18th	1854
			Cowie & Co			21st	. 1855
" David Cowie			Do.			27th	1856
., David Cowie		1.9	Do.			. 27th	1857
D. Mackinlay			Gillanders.	Arbuthu	ot & Co	. 29th	1858
., D. Mackinlay			1	)n. Posta - 4.		28th	, 1859
, J. N. Bullen , W. S. Fitzwilliam			Kettlewell, Chartered M	Bullen &	Co	19th 6th	, 1860 . 1861
		Agent,	Kettlewell,	Bullan &	Со		
., J. N. Bullen Wm. Maitland	***		Mackillop.	Stewart &	t Co.	lst	. 1862
Hop Mr I N Bullen			Kettlewell,				., 1864
Hon. Mr. J. N. Bullen J. N. Bullen			Di			3rd J	une 1865
Mr. F. Schiller		**	Borradaile,				
, R. Scott-Monorieff			Steel, McI				, 1867
" Henry Crooke			Crooke, Ro	me & Co.			uly 1867
" Jas. Rome			Do. Do.			Plat 3	une 1868 Jay 1869
, Jas. Rome , R. J. Bullen Smith			Jardine, Sk	inner & C			
Hon. Mr. R. J. Bullen Smit	h		Do.	inner w c	0.0.000	31st ?	lay 1870
	h		Do.			31st	,, 1871
			Kettlewell,	Bullen &	Co	. 31st	., 1872
., J. C. Murray			Do.			. 31st	1873
Hon. Mr. H. H. Sutherland		**	Begg, Dunl	op & Co.		ا . ا	an. 1874
" " B. D. Colvin		**	Colvin, Cos Do.	vie & Co.		20st 1	rch 1874 May 1874
Mr. J. C. Murray		**	Kettlewell.	Bullen S	· Co	Sth 4	lug. 1874
	***		Ashburner	& Co			May 1875
			Kettlewell.	Bullen &		31st	. 1876
B. D. Colvin			Colvin, Cov	vie & Co.		. 30th	., 1877
, Duncan Mackinnon			Mackinnon	, Macken:	zie & Co		1878
Geo. Yule			Andrew Y	ale & Co.		. 31st 1	Iny 1878
" Geo. Yule		**	Do.			. 31st	, 1879
Hon, Mr. A. B. Inglis	***		Begg, Dun	iop & Co.		2100 7	lan, 1880 May 1880
Mr. W. E. Crum			Graham & Begg, Dunl	on & Co			
., A. B. Inglis R. Miller	•••	**	Hoare, Mil	ler & Co.		. A	pril 1882
		.,	Jardine, Sl	inner & (		. 7th £	ug. 1883
" J. J. J. Keswick			Do.			. 29th	May 1884
, J. J. J. Keswick			Do.				1885
Hon. Mr. D. Cruickshank		,,	Begg, Dunl	ор с. Со.		. 29th]	May 1886
Mr. H. B. H. Turner			Turner, Mc	rrison &			Apl. 1887
" H, B. H. Turner		**	Do			2011	May 1887

President.		Firm,		Æ	lectic	n.
Hon. Mr. R. Steel	Morono	R. Steel & Co.				
Sie Alay Wilson E.		N. Ateel & Co.		14th	June	1887
Alon Wilson 174	**	Jardine, Skinner & Co.		29th	Feb.	1888
	9.9	Do.		28th		1889
MI. Oas. 12. MROKRY	**	Mackinnon, Mackenzie &	Co.	28th		1890
Hon. Mr. Jas. L. Mackay, C.I.E.	**	Do.		9th	**	1891
,, Jas. L. Mackay, c.i. E.	**	Do.		29th	"	1892
,, Jas. L. Mackay, c. I.E.	.,	Do.		28th	**	1893
,, P. Playfair	2+	Barry & Co.				1893
Mr. Allan Arthur	***	Finlay, Muir & Co.		26th		1004
Hon. Mr. P. Playfair		Barry & Co.	***	28th		
., P. Playfair, c.i.e	,,	Do.			3.5	1895
,, ,, Allan Arthur	"	Ewing & Co.	***			1896
,, ,, Allan Arthur	,,	Do.		12th 1	Mar.	1897
,, M. C. Turner			· · ·	28th	Feb.	1898
,, Allan Arthur	**	Mackinnon, Mackenzie & Ewing & Co.	Co.	17th	May	1898
Mr G H Suthenland	٠,	Parent David A. C.	***	21st 1		
M. C. Tumon	**	Begg. Dunlop & Co.		20th		1900
Hon Mr. M. C. Warmer	**	Mackinnon, Mackenzie &	Co.		.,	1901
	**	Do.			.,	1902
Hon. Mr. A. A. Appear	**	Bird & Co.		27th	11	1903
Hou. Mt. A. A. Apear	**	Apear & Co.		29th		1904
n , A. A. Apear	.,	Do.		28th		1905
,, ,, A. A. Apear, c.s.i.	**	Do.		28th		1906
,, A. A. Apcar, c.s.i.	.,	Do.		27th		1907
Mr. W. Brown	- 11	Finlay, Muir & Co.		28th	,.	1908
Hon. Mr. C. W. N. Graham		Graham & Co.		26th		1909
Mr. A. M. Monteath	11	Mackinnon, Mackenzie &	Co.	3rd M		
Hon, Mr. C. W. N. Graham		Graham & Co.	O.,.	24th I	2 1	1010
Mr. A. M. Monteath		Mackinnon, Mackenzie &	Co	24th I		
Hon. Mr. A. M. Monteath	,,	Do.		27th		1912 1913
" , R. G. Monteath		Do.				
, F. H. Stewart, C.I.E.	.,	Gladstone, Wyllie & Co.	•••	27th 26th		1914
" F. H. Stewart, C.I E.		Do.	***			1915
,, ,, E. H. Bray	**		····	29th		1916
W A Tuomaide	**	Gillanders, Arbuthnot & Bird & Co.		28th		1917
W. E. Crum, o.B.E.	**	Co. Long & Co.		26t h		1918
	**	Graham & Co.		28th		1919
,, R. M. Watson Smyth, M.L.	. "	Thos. Duff & Co., Ld.		27th		920
		Turner, Morrison & Co., 1		25th		1921
W. L. Carrey, M.L.C.		Hoare, Miller & Co., Ld.		28th	. 1	1922
,, W. L. Carrey, M.L.C.	**	Bird & Co.		6th A	iar.	1923

# BENGAL CHAMBER OF COMMERCE

COMMITTEE FOR THE YEAR 1922-23

President.

SIR CAMPBELL RHODES, C.B.E., M.L.A., MESSRS, HOARE, MILLER & Co., Ld.

Vice-President.

Mr. W. L. Carey, M.L.C., Messrs, Bird & Co.

Members.

Mr. Kenneth Campbell,
Messrs. Shaw, Wallace & Co.

Mr. G. L. Colvin, c.b., c.m.g., d.s.o., m.l.c., Agent, East Indian Railway.

" WILLIAM C. CURRIE, M.L.C.,
MESSRS. MACKINNON, MACKENZIE & CO.

" R. Langford James, M.L.C., Messrs. James Finlay & Co., Ld.

" R. H. MUIR, M.L.C., MESSRS, ANDREW YULE & Co.

" NIGEL F. PATON, MESSRS. GRAHAM & CO.

" A. Scott Smith,

Manager, Mercantile Bank of India, Ld.

## MEMBERS

OF THE

#### BENGAL CHAMBER OF COMMERCE

(Corrected to 31st January 1923.)

## CHAMBER MEMBERS

Abdoolabhoy & Joomabhoy Lallice.
Adhall Karim Haji Abdul Shakoor.
G. A. Achard & Co., Ld.
Allahabad Easa, Ld. (Calcutto
Branch).
Allahabad Easa, Ld. (Calcutto
Branch).
Allamee Bank of Simla, Ld.
(Calcutta Branch).
Anderson, Wright & Co.
Apear & Co.
T. S. Apear & Co.
Armstrong & Main, Ld.
Asiatic Petroleum Co. (India), Ld.
Assiatic Petroleum Co. (India), Ld.
Assiatic Petroleum Co. (India), Ld.
Assiatic Petroleum Co. (India), Ld.
G. Atherton & Co.
W. & T. Avery, Ld.

Balmer, Lawrie & Co. Barlow & Co. Barry & Co. Becker, Gray & Co. (Calcutta), Ld. Begg, Dunlop & Co., Ld. Sir Jacob Behrens & Sons. Sir Jacob Senreus & Sons. Bengal Iron Co., Ld. Bengal-Nagpur Railway Co., Ld. Bengal & North-Western Railway Co., Ld. (Gorakpore). Bengal Telephone Corp., Ld. Bird & Co. Birkmyre Bros. Blackwood, Blackwood & Co. Bombay Co., Ld. W. H. Brady & Co., Ld. Braithwaite & Co., Engineers, Ld. British Insulated & Helsby Cables Brooke, Bond & Co. (India), Ld.

Brunner, Mond & Co., Ld. Buksh Ellahie & Co. Bulloch Brothers & Co., Ld. (Chittagong). Burmah Oil Co., Ld. Burn & Co., Ld.

Calcutta Electric Supply Corpo-

ration, Ld.
Calcutta Port Commissioners
Calcutta Tramways Co., Ld.
Carritt, Moran & Co.
H. D. Cartwright & Co.
John Catlow & Sons, Ld.
Chartered Bank of India, Australia & China.
S. C. Chunder & Co.
Commercial Union Assurance
Co., Ld.
Continental Trading Society.
Thomas Cook & Son.
Cox & Co.
Cox's Shipping Agency, Ld.
W. S. Cresswell & Co.

Davenport & Co.

M. David & Co. (Narayanganj).
John Dickinson & Co., Ld.
Don, Watson & Co.
Louis Dreyfus & Co.
Thos. Duff & Co., Ld.
J. C. Duffus & Co., Ld.
Dunean Brothers & Co.

East Indian Railway Co. Eastern Bank, Ld. Eastern Bengal Railway, D. Easton & Co.

Currimbhoy & Co., Ld.

Ellerman's Arragan Rice & Trad- | ing Co., Ld. "Englishman" Ld. Ewing & Co., Ld. David Ezra, Esq.

A. W. Figgis & Co. James Finlay & Co., Ld. Samuel Fitze & Co., Ld. A. Forbes & Co. Ld. Forbes, Forbes, Campbell & Co. Ld. Henry Franc & Lauder (Manchester).

General Accident Fire & Life Assurance Corp., Ld. Gillanders, Arbuthnot & Co. Gladstone, Wyllie & Co. C. T. Godfrey & Co. Graham & Co. Gramophone Co., Ld. Greaves, Cotton & Co.

Grindlay & Co.

P. E. Guzdar & Co. Herbert Harland, Esq. (representing Messrs, A. W. Sudworth & Co., Ld.)

F. Harley & Co. Harrisons & Crosfield, Ld. Hashim Ariff Bros. & Co. W. Haworth & Co. Hazareemul, Heeralal. Heath & Co. Heatly & Gresham, Ld. F. W. Heilgers & Co. George Henderson & Co. W. T. Henley's Telegraph Works Co., Ld.

Alfred Herbert (India), Ld. Hoare, Miller & Co. Hoare, Miller & Co., Ld Holland-Bombay Trading Co., Ld. Hollingshurst & Co., (India), Ld. Holmes, Wilson & Co. Hong-Kong & Shanghai Banking Cornoration.

Imperial Bank of India. Imperial Tobacco Co. of India, Ld. McLeod & Co.

India General Navigation & Rv. Co., Ld. Indiasign Trading Co., (Joyce Bros. Ld., Proprietors.) Innes, Watson & Co.

International Banking Corners. tion William Jacks & Co. Jambon & Co. Jardine, Skinner & Co. Jessop & Co., Ld. J. D. Jones & Co. Jost's Engineering Co., Ld.

Kahn & Kahn. Kerr, Tarruck & Co. Kettlewell, Bullen & Co. Kilburn & Co. Killick, Nixon & Co.'s Agency. King Brothers. King, Hamilton & Co. John King & Co., Ld. R. Knight & Sons, (The Statesman 1

Landale & Clark, Ld. Landale & Morgan. Prawn Kissen Law & Co. Linton, Molesworth & Co., Ld. Lipton, Ld. London & Lancashire Fire Insur-

ance Co., Ld. Longmans, Green & Co. Lovelock & Lewes H. V. Low & Co., Ld. James Luke & Sons. Lyall, Marshall & Co. Macbeth Brothers & Co., Ld.

Macfarlane & Co., Ld. Mackenzie, Lyall & Co. J. Mackillican & Co. Mackinnon, Mackenzie & Co. Mackintosh, Burn, Ld. Macneill & Co A. M. Mair & Co. S. Manasseh & Sons.

Manners & Co. Marshall Sons & Co. (India), Ld. Martin & Co. Mather & Platt, Ld.

Mercantile Bank of India, Ld. E. Meyer & Co., Ld. D. L. Millar & Co. Mitsui Bussan Kaisha, Ld. Moran & Co., Ld. Morgan, Walker & Co. Mytton, Wallace & Co.

National Bank of India, Ld. Nestle' and Anglo-Swiss Condensed Milk Co. New Zealand Insurance Co., Lt. Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co.,

Normans, Ross & Co.

Stanley Oakes & Co. Oriental Gas Co., Ld. of London. (Calcutta Branch) Orient Company (India), Ld

Parry & Co George Payne & Co., Ld. Peninsular & Oriental Steam Naviration Co.

Peninsular & Oriental Banking Corporation, Ld. Peninsular Tobacco Co., Ld. (Monghyr).

Perman and Hynd. Petrocochino Brothers. Pigott, Chapman & Co. Place, Siddons & Gough. Planters' Stores and Agency Company, Ld. Poppe, Delius & Co. T. R. Pratt, Esq. Price Waterhouse, Peat & Co.

Ralli Brothers. Ramdutt, Ramkissendass. Renwick & Co., Ld. (Kushtia). Rivers Steam Navigation Co., Ld. Royal Exchange Assurance Corpn. Royal Insurance Co., Ld.

David Sassoon & Co., Ld. E. D. Sassoon & Co., Ld. M. A. Sassoon & Sons, Ld. James Scott & Sons, Ld. Ramchand Seal & Co.

Scottish Union & National Insurance Co. Sewaram, Kaluram. Shaw, Wallace & Co. A. J. Shellim & Co. Shimwell & Brother R. Sim & Co. Ld. Sinelair & Co. Sinclair, Murray & Co., Ld. Skippers & Co., Ld. Smith, Forrester & Co. South British Insurance Co., Ld. Standard Life Assurance Co. Standard Oil Co., of New York. Steel Brothers & Co., Ld. Octavius Steel & Co., Ld R. Steel & Co., Ld. Steiners, Ld. Stewarts & Lloyds, Ld J. Stone & Co., Ld. Struthers & Co., Ld. Sun Insurance Office.

W. H. Targett & Co., (Capital). Tata Industrial Bank, Ld. Tata Sons. Ld. James Taylor & Co. (Merchants) Ld.

T. M. Thaddeus & Co. J. Thomas & Co. Thomson, Lehzen & Co., Ld Turner, Morrison & Co., Ld. Turnbull Brothers, Ld.

Union Insurance Society of Canton, Ld.

Valvoline Oil Co. Villiers Ld. Vulcan Iron Works, Ld.

D. Waltie & Co. Walker, Goward & Co. W. J. Walker & Co. Walker & Co. Herbert Whitworth, Ld Williamson, Magor & Co. Worthington-Simpson, Ld.

Yokohama Specie Bank, Ld. Andrew Yule & Co.

#### ASSOCIATE MEMBERS

The Angus Co., Ld. G. & M. Fogt.

Ludlow Jute Co., Ld.

British Thomson-Houston Co., Ld.

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Comptoir de L' Industrie du Jute, (C. I. J.) Enrico, N. Stein. Stoll, Earl & Co. (1922), Ld.

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Ditto Guatemala
Ditto Liberia.

Ditto Liberia, Ditto Panama Ditto Peru

Ditto Roumania. Ditto Spain.

Ditto The Netherlands.
Ditto Venezuela.
Ditto Costa Rica.

Consulate General for Norway.

Ditto Sweden.

Credit facilities: Trade with the United Kingdom.

Delagoa Bay and Beira: shipments in transit to British territories. Dyeing of blue uniforms.

E. B. Railway: Proposed station at Kankurgachi.
Ditto Supply of wagons for jute.

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Garrard's wire-tying system.
Gunny contracts: Meaning of terms "clear working days" and

" working days". H. M. S. Calcutta.

H. M. Yacht " Alexandra " and Canadian built steel trawlers : sale of

Holidays: proposed extension. Holidays under the Negotiable Instruments Act. Imperial Commercial Association : Government control of Industries India Treaty of Peace (Austria) (Amendment) Order 1921. Indian Army Reserve of officers : decorations Indian Trade Commissioner in East Africa. International Electro-technical Commission, London. International Federation of Master Cotton Spinners and Manufacturers Association. Kidderpore docks : damage to goods in Labour market in Bihar and Orissa districts : Reports Ditto districts of Bengal : Report Laccadive roping coir-varn : auction sale notice. Linseed : transport to oil mills. Lists of importers, in various countries, of articles from India. Malabar Relief Fund. Manganese ore : analysis Ditto rates of freight from Calcutta.

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Zanzibar Chamber of Commerce : inauguration.

## BENGAL CHAMBER OF COMMERCE

Committees of the Chamber, &c., and Recognised Associations.

(Corrected to 4th April 1923.)

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Vice-President	, Turner, Morrison & Co., Ld.
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4.	,,	J. H. PATTINSON, M.L.C			H. V. Low & C	o., Ld.
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	9.	57	F. E. Winmill	 "	Gillandora Anhantana &

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2. 3.		A. Gray	 ,,	Hoogly Docking &
	,,			Engineering Co., Ld.
4.		MILLAR M. KING	 	John King & Co., Ld.
4. 5.		H. E. SKINNER, M.L.C	.,	Jessop & Co., Ld.

## Calcutta Jute Fabrics Shippers Association, Committee.

1.	MR.	A. Bremner, Chair	man	Messrs.	Shaw, Wallace & Co.
2.		J. P. Anastassiadi		12	Ralli Brothers.
3.	.,	R. C. Donaldson		"	Harrisons & Eastern
	"				Export, Ld.
4.		J. D. Gatheral			James Finlay & Co., Ld.
5.	"	P. D. HENERY			Gillanders, Arburanot &
٠.	,			.,,	Co

## Calcutta Hydraulic Press Association, Committee:

1.	MR.	M. C. Guzdar, Chairman	Ghoosery Jute Press.
2.	11		Empress Press.
3.		DOOLY CHAND	Hooghly Press.
4.			Ocean Jute Press.
5.	,,		Canal Jute Press.
6.	,,	SURAJMULL JALAN	India Jute Press.

## Jute Fabric Brokers Association, Committee:

1.	MR.	J. D. GUISE,	Chairman	Messrs.	J. Thomas & Co.
2.		D. A. BRUCE		,,	King Brothers.
3.	,,	F. S. Cubitt		,,	Poppe, Delius & Co.
4.		G. Hynd			Permand Hynd.
5.	,,	S. C. B. LEE		19	H. D. Cartwright & Co.

## Baled Jute Shippers Association, Committee:

1.	MR.	P. Hoerder, Chai	rman .	Messrs.	R. Steel & Co., Ld.
2,	,,	J. P. ARGENTI		.,	Ralli Brothers.
3.		G. M. Brotchie		12	Jas. Scott & Sons, Ld.
4,		W. J. Dredge		21	D. Easton & Co.
5.		D. S. HENDERSON			D. L. Millar & Co.

## Calcutta Jute Dealers Association, Committee:

ı.	Di IC.	II. IN. DETTS, Unairman	Messrs.	Morgan, Walker & Co.
2.	,,	H. K. Banks		J. Thomas & Co.
3.	,,	J. Campbell Forrester,		Smith, Forrester & Co.
		M.L.C.	,,,	
4.		U A Tyyra		W II a co

# 4. "H. A. LUKE ... "W. Haworth & Co. 5. "B. SAUNDERS ... "Sinclair, Murray & Co., Ld. 6. "G. STEWART ... "R. Sim & Co., Ld.

## Calcutta Hides & Skins Shippers Association, Committee :

•	2.	"	Chairman M. Arakie		Mousell & Co., Ld. Allen Bros. & Co., (India) Ld.
	3. 4. 5.	"	O. H. CORELL E. L. KELLY D. MITCHEL	 ,,	Burk Brothers. Graham & Co. A. Forbes & Co., Ld.

1. Mr. L. C. Mousell

# Indian Indigo Association, Committee:

1.	Mr. T. D. Edelston	
2. 3. 4. 5. 6. 7. 8. 9.	Glairman W. H. MEYRICK E. C. DANBY C. D. FERRIER J. BEID KAY IAN B. FRASER H. W. CRANE M. DOWSON J. MILLER	Messrs. Begg, Dunlop & Co Serrayah Indigo Concern Dholi Indigo Concern Messrs. Bird & Co n. Jus. Finlay & Co., I Motipore Indigo Concern Tatariah Indigo Concern Messrs. J. Thomas & Co n. Moran & Co., Ld.

# Calcutta Motor Insurance Association, Committee: 1. Mr. J. D. Keith Sim Chairman Chairman Commonial II

		onwormung.	Commercial Union Assurance
2.	"	L. S. TAYLOR,	Co., Ld.
		Dy. Chairman	Messrs. Gillanders, Arbuthnot &
3.	"	J. P. Lynch	Liverpool, London & Globe Insur-
4		4 8 8	ance Co.
5.	"	A. E. Fox	Messrs, McLood & Co
6.	"	H. J. HUMPHRISS	Alliance Assurance Co. T.4
7.	"	J. A. LLOYD BARNES J. S. RIDDLE	· · · Noval Insurance Co
••	**	o. o. middle	Northern Assurance Co., Ld.

## Indian Lac Association for Research:

1. Mr. L. de Bretton, Chairman		Messrs.	Becker, Gray & Co., (Calcutta) Ld.
2. " B. C. Ghosal			` '
Vice-Chairman			Ganesdas Hurdutroy.
3. " J. P. Galatti		,,	Ralli Brothers.
4. " C. W. VERNON 5. " J. MILLER		,,	Angelo Brothers, Ld. Moran & Co.
<ol><li>j. J. Miller</li></ol>		22	Moran & Co.
6. " MISREE LALL		,,	Misree Lall & Co.
7. Pundit Jagannath Pro-	SAD		
Chaturvedi		,,	Mirzamull Jagannath & Co.
8. Mr. Bansidhar Agarwa:	LLA	,,	Heeralall Agarwalla.

## [ 125 ] BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 29th January 1923

REPORT OF THE PIECE-GOODS SUB-COMMITTEE FOR THE YEAR 1922

To

THE PRESIDENT AND COMMITTEE.

BENGAL CHAMBER OF COMMERCE.

## GENTLEMEN.

We have the honour to submit to you the Twenty-fifth Annual Report of the work done in connection with references affecting the piece-goods trade, and arbitrations and surveys.

As regards arbitrations, the number of references disposed of was 242 as compared with 390 in 1921. Of these 226 were arbitrations under the Rules of the Tribunal and 16 were applications for survey reports. The revenue derived by the Chamber from fees amounted to Rs. 8,791-0-0 as compared with Rs. 13,984 in 1921.

Apart from the attention which the Sub-Committee give to arbitrations and surveys, only a few matters have been referred to us, these being, chiefly, requests by members of the Chamber for opinions on points in commection with the piece-goods trade.

The classes of goods in which references Statement of Arbitrations and Surveys. have been most frequent are :-

		1922.	1921.
Grey Dhooties		 57	43
Shirtings		 26	15
White Nainsool	68	 19	10
Prints		 14	60
Printed Twill		 12	14
White Mulls		 11	
Scarfs		 10	21
Brocades		 10	12
Velvets		 10	
Undershirts		 9	10

## Associations recognised by the Bengal Chamber of Commerce.

JOINED.

NAME.

INAME.			OUNED.
Calcutta Wheat and Seed Trade As	sociation		July 1884.
Indian Jute Mills Association			November 1884.
Indian Tea Association			May 1885.
Calcutta Tea Traders Association			September 1886.
Calcutta Fire Insurance Agents' As	sociation		July 1888.
Calcutta Import Trade Association			September 1890.
Calcutta Marine Insurance Agents'	Association		April 1891.
The Wine, Spirit and Beer Associate	ion of India	ı	December 1891.
Indian Mining Association			March 1892.
Calcutta Baled Jute Association			May 1892.
Indian Paper Makers Association			May 1895.
Indian Engineering Association			December 1895.
Jute Fabrics Shippers Association			January 1899.
Calcutta Hydrulic Press Associatio	n		December 1903.
Jute Fabrics Brokers Association			January 1906.
Baled Jute Shippers Association	•••		March 1908.
Calcutta Liners Conference			March 1915.
Calcutta Jute Dealers Association	•••		October 1915.
Calcutta Hides & Skins Shippers	Association		January 1919.
Northern India Tanners Federation	1		April 1919.
Indian Indigo Association			January 1920.
Calcutta Motor Insurance Associati			February 1921
Indian Lac Association for Research	1		October 1921.

for mildew, stain or other damage :-

The following table shows the number of references during each of the last five years, and the manner in which they were disposed of:—

1921

1	2	3	4	5	6	7	8
Year.	mbor of refer- of references ich allowance ven.		references no allow- given.	Percentage of refer- ences in which no allowance was given on total number of references.	Number of references in which cancella- tion of contract was awarded.	Number of references in which an allow- ance was given with option of cancella- tion.	Number of references regarding claims for damage for failure to take delivery of
1918 1919 1920 1921 1922	41 219 329 390 242	15 19 68 80 59	17 106 85 228 100	41 48 25 58 41	9 64 129 57 15		30 47 25 64

The following comparative statement shows the revenue derived by the Department in respect of references undertaken for parties, not members of the Chamber, and from additional institution fees during the last five years:—

			Rs.
Year			Amount
1918	•••	 	1,502
1919			10,975
1920	•••	 	11,380
1921		 	13,984
1922		 	8.791
			0,101

We are, Gentlemen,

Your obedient servants,

A. Heather, Chairman,

W. Dods

W. KINLOCH G. THOMAIDES

P. H. WATSON.

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List of Piece-Goods Arbitrations dealt with under the Rules of the Tribunal of Arbitration and Surveys during the year 1922.

Goods,	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Grey Shirtinge  Bhowless  Bhowless  Bhowless  Shirtings  Finited Thomasonta  Broades  Broades  Finited Thimby  Jeans  Dyel Sateons  Jeans  Dyel Sateons  Jeans  Dyel Sateons  Jeans  Dyel Sateons  Jeans  Boly Says  Bonjics  Jeans  Dyel Sateons  Jeans  Dyel Sateons  Jeans  Bonjics  Shirtings  Coatings  Coatings  Coatings  Shirting  Coatings  Coatings  Coatings  Shirting  Coatings  Coatings  Shirting  Coatings  Coa	2	2 11 1 2 1 5 5 8	55 2 1 2 1			55 11	1 1 1	1 7 7	1	3 5	4 6 6 2	7 1	26 57 10 2 11 19 6 1 12 2 10 1 12 2 2 3 3 3 5 5 2 1 1 1 2 2 1 1 2 2 2 2 2 3 3 3 3 4 5 2 1 1 2 2 3 1 4 5 1 2 1 2 1 2 1 2 1 2 1 1 1 1 1 1 1 1 1
Total	 14	39	35	13	17	18	15	21	4	28	20	18	242

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List of Piece-Goods Arbitrations only dealt with under the Rules of the Tribunal of Arbitration during the year 1922.

Goops	January.	February.	March.	April.	May.	June.	July.	Angust.	September.	October,	November.	December.	Total.
Grey Shirtings, Dhooties, Dhooties, Searfa White Jaconet Mulls Account Mulls National Shirtings of the Shirt	2	2 11 1 2 1 5 8	5 4 2 1 2 1 1 5 1 1 1 1 1 4 2 2	7 1	22	1 1	1 7	1 7	1	3 5 	4 6 6 2 1 1	7 1	25 54 1 10 2 11 11 18 6 1 1 2 10 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 1 1 1 2 2 2 3 3 5 5 1 1 1 2 2 1 3 1 2 1 3 1 2 1 3 1 1 3 1 1 1 1 1 1 1 1 1 1 1 1 1
TOTAL	 9	37	33	13	17	17	13	19	3	28	20	17	226

[ 129 ]

List of Piece-Goods Surveys only during the year 192	List of Piece-Goods	Surveys	only during	the year 1922.
--	---------------------	---------	-------------	----------------

		-	_	_					-		,			
Goons,		January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Dopatta		2												2
Prints		1						ļ		1				1
Undershirts		2										١		2
Braids			-2			-								2
Dhooties				1				2						3
Coatings				1										1
Blankets							1							1
Fancy Flaxons									1					1
Lungies	[								1					1
Grey Shirts										1				1
Nainsooks					•••								1	1
	- 1					- 1					1	l		
		i						- 1	ı					
TOTAL		5	2	2			1	2	2	1			1	16

Calcutta, 31st January 1923

REPORT OF THE YARNS SUB-COMMITTEE FOR THE YEAR 1922

То

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN.

No references have been made to us during the year.

We are, Gentlemen,

Your obedient servants,

V. H. MACCAW, (Chairman)

T. ASHTON

W. KINLOCH

G. THOMAIDES.

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BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January; 1923

REPORT OF THE SHIPPING SUB-COMMITTEE FOR THE YEAR 1922

то

THE PRESIDENT AND COMMITTEE.

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN.

In March you referred to us an enquiry, from the Madras Meaning of the term Chamber of Commerce, as to the meaning "aloat.". It appears that a steamer at Madras loaded a cargo of produce for a French port. She was unavoidably delayed for some days, but eventually sailed. In the meantime a shipper lad loaded about 500 tons, which he had sold as "aloat". His buyers maintained that they were entitled to cancel the contract, on the plea that the voyage had not begun at the time when the sale was made.

We did not agree with this view. It was our opinion that, if the mate's receipts for the eargo were dated prior to the contract of sale as affort, the buyers had no claim for cancellation. When once the goods are put on board a steamer they are affont, whether the steamer has actually sailed or not.

In May you submitted to us an enquiry from a member of Khardi seeds. the Chamber as to the freight for khardi or safflower seed. This seed is not included in the Calcutta Tonnage Schedule; and we suggested that the shippers should be asked to send a small quantity to the Kidderpore Docks to be weighed and measured by the Licensed Measurers Department. We understand, however, that the seed has not been since available for the purpose in Calcutts.

You consulted us in July with reference to this question. You had been invited by the Government of Seamen.

Committee, particularly in regard to the proposed formation of an Employment Bureau. We examined the papers with much interest, but in view of the fact that the question was under discussion by

the Calcutta Liners Conference, we did not think it necessary for us to submit an independent report.

You placed before us a copy of a notification dated 4th February 1922 exempting from the provisions of ping) Act 1920 all ships engaged in the coasting trade except those on thirteen specified runs. We did not remark upon this notification as the services brought within the provisions of the Act had been discussed during the preceding year.

Within the last few days we have suggested to you that the Chamber should take exception to a change which has been made by the Government of India in rule 11 (2) of the Wireless Telegraphy Rules. The effect of this change is to make experience as can as a commercial operator in a vessel of the mercantic marine a necessary qualification for all grades of operators. We pointed out that this was objectionable, insamed as under it shipowners will be required to provide accommodation and food for apprentices, which will be calculated to prevent Indians obtaining posts as wireless operators. There is, we believe, a slight difference between a shore wireless apparatus, and the apparatus used on board ship. But this difference can be taught ashore. It is not such as to necessitate sea experience.

In reply to an enquiry from you, we expressed the opinion that Lighthouse at Chandipur is of no use to the shipping, and might be therefore

You asked us for an expression of opinion as to whether a holiday in the port extends from midnight to 6 a.M., of the following day. The majority of us were of the opinion that a holiday extends from midnight to midnight, or 6 a.M., to 6 p.M., according to the terms of the Charter Party.

The question of whether Chamber Ruling No. 4 should not be revised with a view to greater clearness was also raised. We examined it carefully, but we came to the conclusion that it was not desirable to take action for the time being.

You submitted to us a reference from the Government of India, in the Department of Education and Health, on the subject of the Intermation of the Convention of 1912. The revision of the Convention in Paris in October. We put forward question of the danger of the importation into India of Yellow Fever with the Panama Canal,

In August we expressed our approval of a rule, which the Government of Bengal published for 190s. Rules, of vessels in certain places in the port, and its approaches. The rule was framed under the powers conferred upon the local Government under section of (1) (q) of the Indian Ports Act 190s.

In reply to an enquiry we informed you that there is no uniform method of sottling claims by consignees proposed the state of sottling claims by consignees proposed the state of sottlings, as the bills of lading of the various steamship companies differ. But, generally speaking, payment is made on the basis of invoice value. In the absence of special terms in the bill of lading claims are payable at market values.

We have had under consideration during the year the question

The Indian Income Tax Act 1922. Assessment of shipping companies and tramp steamers to income tax. This adopting companies and tramp steamers to income tax. The some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board of some time, but in July last the Board for the Board issued, and to advise you as to the reply to be submitted to it by the Chamber. We discussed it theroughly and expressed to you our views on the points raised in it. The Board made three specific enquiries, namely --

- (a) Whether an attempt should be made to tax the profits of tramp steamers;
- (b) What is the most practical method of determining and taxing such profits : and
- (c) Whether there is any need to replace the existing system of taxing the profits on ships owned by persons or companies abroad, who have regular agents in this country, by any system such as taxation on a percentage of freights and, if so, how that percentage should be determined.

We recommended that these enquiries should be answered as follows:—

- (a) That Indian and foreign shipping companies being liable for assessment for Indian income tax, tramps should also be assessed;
- (b) That the most practical method of assessment of tramps is that they should be assessed on 5 per cent. of the sums received either in India or elsewhere on account of goods shipped or passengers carried from Indian ports; and

We are, Gentlemen.

Your obedient servants.

WILLIAM. C. CURRIE, (Chairman)

A. McD. Eddis

W. Howes

E. H. H. SOUIRE

J. A. TASSIE

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#### BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE.

Calcutta, 31st January 1923.

REPORT OF THE RAILWAYS SUB-COMMITTEE FOR THE YEAR 1922

То

THE PRESIDENT AND COMMITTEE

BENGAL CHAMBER OF COMMERCE.

#### GENTLEMEN,

In March you referred to us on the question of the proposed transfer of the working of the DaceaMymensingh section.

E. B. Rly ' Dacea Mymensingh section.

Whymensingh Jagannaufganj line from the
Eastern Bengal Railway to the Assam
Bengal Railway.

This question was last under discussion in 1914,
when the Chamber was not antagonistic to the change, provided
that the interests of Calcutta were adequately safeguarded. We
examined it attentively, and the majority of us were of the opinion
that nothing had occurred since 1914 to lead the Chamber to modify
the opinion then recorded.

In May you consulted us with reference to this question. At the instance of the Legislative Assembly Railway Risk Notes. a Committee of officials and non-officials had been appointed to consider the revision of the risk notes. You had been asked, by this Committee, for an expression of your views on the question, and you invited us to consider it. In a sense the question, as it was put by the Risk Notes Committee, was one for traders rather than for representatives of the railways to deal with. But it seemed to us that if the risk notes were to be modified to such an extent as to throw large additional responsibilities on the railways, rates would probably have to be raised. The discussion in connection with the risk notes has always centred around forms B and H, under which the owner of the goods assumes responsibility for their safety, in consideration of a greatly reduced rate of freight. We thought that, as an alternative to suggesting extensive modifications in the risk notes, the Chamber might urge that the railway risk rates should bear as reasonable as possible a relation to the owner's risk rate, taking into account the extra responsibility thrown on the railway when the sender elects to book at the higher rate.

Barly in August you asked us if in our opinion there would be not been also as the state of the feet o

We are, Gentlemen,

Your obedient servants.

G. L. COLVIN, (Chairman)
B. E. G. EDDIS
GEORGE GODFREY
J. J. GODFREY
OSWALD MARTIN

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE.

Calcutta, 31st January 1923.

REPORT OF THE INLAND TRANSPORT SUB-COMMITTEE FOR THE YEAR 1922.

То

THE PRESIDENT AND COMMITTEE.

BENGAL CHAMBER OF COMMERCE

GENTLEMEN,

You consulted us with reference to a proposal, which the Government Findian Carriers are ment of India had made, to enlarge the (Amendment) Act. 1921.

Section 3 of the amending Act. of 1921 enabled this to be Indian Carriers Act of 1865. Section 3 of the amending Act. of 1921 enabled this to be done. We approved of the proposal, which was in due course adopted. And in a notification dated 14th October 1922, the Government specified the articles to be added to the list. The effect of these additions was to bring the list into conformity with the list in the schedule to the Indian Railways Act. 1800. It is perhaps scarcely necessary to say that, in respect of the articles included in the list, the carrier is not liable for a claim of more than Rs. 100, unless the value and description of the articles have been previously declared to

We expressed our inability to remark upon certain figures which has been placed before you by the Chairman project.

The Grand Trunk Canal of the Grand Trunk Canal Technical Comproject.

The Grand Trunk Canal Technical Comproject in the control of the Grand Trunk Canal Technical Composed in land harbons at Maniktola. They were based on the actual applications, made by the various trades, for accommodation in the harbonrs. The trades in question were the coal, jute, import, rice and seeds trades. It seemed to us that it was for the various Associations concerned with these trades to advise as to the accuracy of

the figures, rather than for us to do so.

In July we expressed the opinion that this Act is not used by
the inland steamer companies either in
their steamers or workshops. The Act was
intended to enable children, especially

intended to enable children, especially orphans and poor children brought up by public charity, to learn trades, crafts, etc. And it was designed to apply chiefly to Buropean orphans taken from military and other orphanages. So far as is known to us the Act is a dead letter, and we informed you accordingly in response to a request for our opinion. We understand that, the Government of India contemplate repealing the Act, being of the opinion that it is unnecessary.

#### We are, Gentlemen.

Your obedient servants.

- R. LANGFORD JAMES, (Chairman)
- J. F. BARTON
- P. PARROTT
- W. F. REYNOLDS

#### BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE.

Calcutta, 31st January 1923\

REPORT OF THE FINANCE SUB-COMMITTEE FOR THE YEAR 1922

То

THE PRESIDENT AND COMMITTEE

BENGAL CHAMBER OF COMMERCE.

#### GENTLEMEN.

During the year you made two references to us on matters arising out of the administration of the Indian-Stamp Act of 1899. Under the Indian-Stamp Act of 1899. Under the new financial arrangements, as between the Government of India and the local Governments, the latter take all revenue which is derived from the sale of what are known as non-judicial stamps. In other words, the revenue derived from the stamp duties levied by the Act of 1899. But the local Governments are not permitted to vary the rates of duty on all the instruments enumerated in the Act. In respect of certain of these instruments the rates can be modified by the Government of India only. When the Bengal Government proposed, early in the year, to enlarge the question of modifying the duties on these instruments reserved for central legislation. You asked us for our opinion as to whether the audities on these instruments should be incerased, and we replied in the negative. It was also, we understand, the view of the Government of India indiv.

The second matter affecting the Stamp Act to which you invited our attention had reference to the duty on share transfers. It was as to the amount of duty which a transfer should bear when shares are being transferred from the nominee to the rightful owner, or vice errsq, without consideration. There appeared to be an absence of uniformity in practice, and we suggested that the Government of Beneral might be asked to give a ruling on the point.

You referred to us in connection with the two following

The Indian Income Tax matters arising out of the administration
of the new Income Tax Act:—

- (a) Form of certificate for deduction of income tax on company debentures: section 18 (9)
- (b) Form of certificate for deduction of income tax from share dividends: section 20.

The question arising under (a) was as to whether the form prescribed by rule 13 of the Income Tax Rules was suitable for company debentures. Section 18 (9) of the Act is to the effect that persons deducting income tax from the interest papable on securities shall faurish the person to whom the payment is made with a certificate. The form prescribed by rule 13 under this sections seemed to us to be well suited to Government securities, but to be less convenient for company debentures. We accordingly recommended that another form should be prescribed for company debentures. And at a meeting which we held on the 13th October, and at which Mr A. R. Loftsa Stetinham, Lcs., Acting Member of the Board of Inland Revenue, was present, we put this recommendation forward. It was accepted, and subsequently the Government of India published a draft form of certificate for criticism. This draft followed closely the draft that we had suggested.

With reference to (b) above, the question was as to the certificate which section 20 of the Act requires the principal officer of every company to furnish to every person receiving a dividend from the company. This certificate is to the effect that the company has paid, or will pay, income tax on the profits which are being distributed. The form required modification in respect of businesses where it could not be certified that Indian income tax had been paid on the whole profits and gains. A suitable modification was suggested, and we approved of it.

At the meeting with Mr. Loftus Tottenham we discussed the following matters in addition to the subject referred to above, namely:—(a) assessment to income tax of the value of rent-free quarters; (b) assessment to income tax of the salary of the Indian Tea Cess Committee's Commissioner; (c) double income tax; and (d) the proposed revision of the Provident Funds Act of 1897.

We are, Gentlemen,

Your obedient servants,

W. L. Carey, (Chairman)
R. Langford James
Alexander Murray
S. A. H. Sitwell
A. Scott Smith

Prices of Silver in America, London and Calcutta; Demand rate of Exchange in Calcutta; Monthly amounts of Treasury Bills sold and paid off in India and the amount of Gold held in the European Banks.

١								
	Quotations nearest to 1st and 15th of each month.	Price of Silver per oz. in America.	Price of Silver per oz. in London.	Price of 17½ B. Bar Silver per 100 tolahs in Calcutta including Import duty.	On Demand rate of Exchange in Calcutta on London.	Treasury Bills sold in India.	Treasury Bills paid off.	Amount of Gold in the European Banks.
l	1922.	Cents.	d.	Rs. As. P.	s. d.	Rs.	Rs.	£
	January		34g 35g	90 4 0	1 4 1 355 to 45	5,44,90,000	2,35,45,000	585,613,742 585,918,282
	February		354	92 12 0	1 341 to 21	,	a .n. == .ooo (	586,418,629
	,	999	349	92 14 0	1 35 to 10	8,59,20,000	6,43,75,000	586,474,754
	Marela		32½ 331	88 12 0 90 10 0	1 3½ to Å 1 3½ to Å	10,75,90,000	9,46,60,000 {	586,555,371 586,443,936
	April	995	344	91 6 0	1 37		13,39,55,000 {	587,162,304
	,,	99 <u>å</u>	338	91 0 0	1 3,5	14,22,25,000	13,39,55,000 {	587,161,038
	May	99g	348	96 0 0	1 Sp to g	13,87,05,000	13,20,85,000 {	587,212,793
	June	99ģ	35 <u>7</u> 361	96 4 0	1 323	,		587,170,207 587,237,349
	,	994	36½	95 4 0	1 37	7,36,80,000	7,47,90,000	587,445,681
	July	998	363	95 4 0	1 321	5.40.00,000	14,47,75,000 {	586,858,162
-		99ģ	352	95 4 0	1 321	],,,	(	585,462,559
	August		35§ 35	93 0 0	1 3\d	5,88,00,000	16,94,80,000	585,430,121 585,224,421
	September	995	351	92 12 0	1 317 to 18	ľ		585,144,593
	»	993	35 <u>1</u>	92 12 0	1 310	1,63,05,000	11,61,60,000 {	584,932,362
	October	99‡	358	92 10 0	1 319	24,94,90,000	27,63,20,000 {	583,840,272
	» November	203	348	89 0 0	1 3 1 1	P	, , ,	584,896,029
	www.moer	994	3314 3214	89 2 0 82 0 0	1 3\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	8,18,70,000	8,68,85,000	585,484,321 585,523,158
	December	993	321	82 15 0	1 4	Ĺ		586,398,109
	,,	999	3015	80 10 0	1 312	2,11,30,000	1,44,80,000 {	Not received

Prices of Silver in America, London and Calcutta; Demand rate of Exchange in Calcutta; Monthly amounts of Treasury Bills sold and paid off in India; and the amount of Gold held in the European Banks.

Quotation nearest 1st an 15th ceach month	to d f	Price of Silver per oz. in America.	Price of Silver per oz. in London.	174 Silv 100 in Co incl In	er p	Bar per dis tta ng	Exc Cal	Demand ate of change in cutta on ondon.	Treasury Bills sold in India.	Treasury Bills paid off.	Amount of Gold in the European Banks.
1921.		Cents.	d.	Rs.	As.	P.	s.	d.	Rs.	Rs.	£
January		991	403	100	0	0	1	$5\sqrt{g}$	4.66,80,000	5,80,15,000 {	588,730.102
.,		997	40	97	0	0	1	$57_0$	4,00,50,000	3,50,13,000	588,799,261
Februar:	y	991	341	104	0	0 -	1	417	1		588,996,068
,,		991	353	93	0	o '	1	41	11,79,40.000	9,04,10,000	589,068,370
March		991	33	91	0	0	1	316	1		589,400,810
. ,,		997	331	90	0	0	1	$3\frac{1}{1}\frac{1}{1}$	13,64,35.000	12,90,70,000	589,562,047
April		99 <sup>7</sup>	331	90	4	0	1	313	)	. (	589,724,524
,,		997	343	90	()	0	1	32	18,82,45,000	9,50,85,000 {	588,644,302
May		992	347	92	0	0	1	313	1		588,436,282
,		994	333	91	12	0	1	314	11,59.55,000	8,36,06,000	588,224,924
June		994	333	91	6	0	1	$3_5^{0}$	1		588,800,299
,,		993	35	92	0	0	1	$3\frac{1.7}{3.9}$	4,60,00,000	9,53,69,000 {	588,407,611
July		991	353	94	0	0	1	38	1	(	588,696,973
,,		99‡	374	101	4	0	1	$3\frac{\tau}{3^{\frac{\tau}{2}}}$	5,40,00,000	17,64,15,000	588,668,427
August		993	39 }	105	0	0	1	$3\frac{\tau}{10}$	)(	l. 6	588,931,009
,,		993	38	100	0	0	1	322	5,88,00,000	18.72,55,000	588,290,853
Septemb	er	393	37#	94	0	0	1	$3\frac{21}{22}$	h r	١ ،	589,578,013
,,		99.	39g	96	0	0	1	$5\frac{3}{8}$	/ ··· {	4,99,55,000	586,299,463
October		99.1	42%	99	4	0	1	522	)		586,487,766
11		991	421	98	4	0	1	513	6,08.20,000	7.08,60,000 {	586,120,094
Novemb	er		40%	98	0	U	1	$4\tfrac{1}{5}\tfrac{7}{6}$	1	,	586,333,790
"		993	388	98	2	0	1	$4\tfrac{7}{52}$	9,05,15,000	2,66,65,000	585,166,877
Decembe	er	99g	371	97	4	0	1	355	)(		585,173,824
	. :::	995	35½	98	0	0	1	332	7,66,95,000	3,89,40,000 {	585,466,693

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## BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE,

Calcutta, 31st January 1923.

REPORT OF THE ELECTRICITY SUB-COMMITTEE FOR THE YEAR 1922.

To

THE PRESIDENT AND COMMITTEE.

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN.

During the year the question of the constitution, by the Calcutta Electric Supply Corporation, Ld., of a Consultative Committee has been before us. The idea was that this Committee should be a connecting link between the Board of Directors of the Corporation, and consumers of electricity in Calcutta. We noted that Mr. C. B. Chartres, of Messrs. Burn & Co., was appointed to be the representative of the Chamber, and we mentioned certain points to Mr. Chartres for consideration at the meeting of the Committee.

We are, Gentlemen,
Your obedient servants,
J. T. Mertens, (Chairman)
W. H. Bradbury
Francis Hold
W. E. A. Morby.

THIRTY-NINTH ANNUAL REPORT
OF THE

# LICENSED MEASURERS DEPARTMENT

OF THE

BENGAL CHAMBER OF COMMERCE.

1st JULY 1921 to 30th JUNE 1922.

#### BENGAL CHAMBER OF COMMERCE.

LICENSED MEASURERS DEPARTMENT.

ROYAL EXCHANGE, Calcutta, 10th August 1922.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

We have the honour to submit to you the report on the working of the Licensed Measurers Department for the year ended the 30th of June 1922. We have at the same time to request you to be good enough to appoint a new Committee to manage the Department during the current year.

At our first meeting we re-elected Mr. T. C. Crawford as our Committee.

Chairman. He resigned the Chairman-ship together with his membership in May. Mr. J. A. Tassie took the seat on the Committee vacated by Mr. Crawford, and we unanimously elected him Chairman in the place of the latter. There have been no other changes in the Committee during the year.

Inclusive of the Superintendent, Deputy Superintendent, Office

Establishment. Manager and three Assistant Superintendents of June 1922

consisted of one hundred and twenty nine on the corresponding date of the previous

Mr. R. Ellis, the Superintendent, who had been granted home Superintendent.

Superintendent.

Calcutta in January and took over charge again from Mr. A. H. Lugg, the Deputy Superintendent.

The audited revenue statement, and profit and loss account, together with the balance sheet are appended hereto. We are glad to be able to record a satisfactory increase on revenue account as compared with the preceding year, the increase amounting to Rs. 88,238-7-9.

This increase in the income of the Department, is due to better conditions in the export trade of Calcutta from September 1921 to March 1922. The stevedores labour strike which lasted throughout the month of June reflected adversely on the result of the year's working.

The following summary indicates the main classes of income and the increase or decrease as compared with the year 1920-1921:—

CLASS.	1920-21	1921-22	Increase.	Decrease.		
Measurements Weighments Mill Fees Sundry Charges Sunday, Holiday and Early Fees Rs	Rs. A. P. 5,40,822 3 3 2,03,846 14 6 19,955 0 0 14,650 11 5 29,795 0 0 8,09,069 13 2	Rs. A. P. 5,73,718 15 7 2,56,773 14 6 22,470 0 0 13,621 1 6 29,724 5 4 8,97,308 4 11	Rs. A. P. 32,896 12 4 52,927 0 0 3,515 0 0	Rs. A. P 1,029 9 11 70 10 8		
Not Increase		88,238 7 9		.,		

With regard to expenditure we referred in our last report to certain reductions which we had felt compelled to make from the 1st of July 1921. These reductions, as then stated, were mostly in disbursements on establishment account. The improvement in conditions generally, evidenced by the increase in income referred to earlier in this report, enabled us to restore the allowances and fees to the staff as from the end of the April last. In view of these reductions and other economies the expenditure for 1921-22 is below that of 1920-21 by Rs. 64,467-15-11, the expenditure for each of the two years being as follows:—

1920-21 1921-22		 Rs. Rs.	8,77,406 14 8 8,12,938 14 9
	Decrease	Rs.	64,467 15 11

The revenue account for the year under review shews a surplus of Rs. 84,369-6-2, which, with interest on investments amounting to Rs. 22,642-7-9, is increased to Rs. 1,07,011-13-11. By debits on profit and loss account for depreciation, etc., aggregating Rs. 13,347-5-1, the result is a net surplus of Rs. 39,664-8.1

The following is a list of the invested funds standing to the Funds.

Funds.

accounts on the 30th of June 1922:—

		Par Va	lue.	Nomin Value on June 19	30th	Nominal Value on 30ti June 1922.		
	GENERAL ACCOUNT.	Rs.	^   P.	Rs	A. P.	Rs.	Λ.	P.
31%	Government Securities	1,24,000	0 0	72,540	0 0	71,920	0	0
4 %	Calcutta Municipal Debentures	47,000	0 0	33,800	0 0	33,855	0	0
41%	Fixed Deposit with the Alliance Bank of Simla, Ld		Щ.			3,00,000	0	0
5 %	Fixed Deposit with Mercantile Bank of India, Ld					75,000	0	0
	PROVIDENT FUND.		1:				İ	
31%	Government Securities	28,900	0 0	16,900	0 0	16,762	0	0
4 %	Calcutta Municipal Debentures	1,50,500	0 0	95,305	0 0	1,05,778	2	0
41%	Calcutta Port Trust Debentures	1,500	0 0	1,200	0 0	1,260	0	0
4 %	Do. do. do. ,,	1,07,500	0,0	65,385	0 0	74,775	0	0
43%	Rangoon Municipal Debentures	18,000	0 0	14,400	0 11	15,845	0	0
4 %	Rangoon Port Trust Debentures	20,000	0 0	12,400	0 0	12,600	0	0
443.	Do do. do	10,000	0 0	8,000	0 0	8,800	0	0
4 %	Bombay Improvement Trust Debentures	7,000	0 11	4,550	0 0	4,550	0	0
10	Shares in the Imperial Bank of India	5,000	0 0	10,200	0 0	14,180	0	0
20	Shares in the Imperial Bank of India, partly paid up	2,500	0 0	5,270	0 0	7,640	0	0
. 6 %	War Bonds 10 Years	45,000	0 0	45,000	0 (	44,943	12	0
6 %	Do. do	1,50,000	0 0			1,49,812	s	0
6 %	War Bonds 5 years	40,000	0 0			40,000	0	0
5 %	Fixed Deposit with the Hongkong and Shanghai Banking Corporatio			48,124	20	50,530	5	3
	Compassionate Fund (Officers).							
34%	Government Securities	1,000	0 0	*948	12 0	*948	12	0

\* Cost price

In view of the conditions in which a large portion of the work of the Department is now carried on as compared with blose in force prior to the introduction of the "Alongside Measurement Scheme", referred to in the Departmental report for the year 1917-18, we have thought it desirable to revise the book of rules issued for the guidance and information of the Officers of the Department. These rules were last reviewed in 1913 and it was thought that they should be brought more into consonance with the present methods of Departmental working generally, and to meet the various changes and alterations rendered necessary from time to time during the past nine years. The opportunity was also taken of bringing the ordinary working hours of the Department into line with those current in the Port.

In the following statements we detail for information the business work and staff of the Department during the past year, together with comparative figures for previous years.

The first statement gives the number of packages measured

Measurement.

Measurement.

and shews a net increase of 4,79,654
packages as compared with the figures for 1990-21.

Goods.		From 1st July 1919 to 30th June 1920.	From 1st July 1920 to 30th June 1921.	From 1st July 1921 to 30th June 1922	Іпегеляе,	Decrease.
Jute, Cuttings, Re- tions Henp Cotton Tobacco Shellac Hides & Skins Gunnies Indigo	jec- pkgs, ,,	33,23,880 1,21,367 1,77,100 25,246 59,208 51,412 17,98,876 6,193	23,82,565 66,010 43,192 2,942 53,617 32,796 19,98,113 1,854	30,26,214 60,903 2,90,353 10,776 65,610 62,416 16,89,679	6,43,649  2,47,161 7,834 11,993 29,620	5,107  3,08,434
Tea Sundries Seeds Bag Cargo Total Pagkages		24,12,937 7,35,049  87,11,268	19,13,016 5,54,184 86 	1,966 18,21,292 4,82,993 1,315 14,512	1,229	91,724 71,191 14,512
I NORMING	***	01,11,268	70,48,375	75,28,029		***

The second statement gives particulars of general weighments

Weighment,

cffected and indicates a net increase of
25,36,234 packages as compared with the

	Goods.			From 1st July 1919 to 30th June 1920.	From 1st July 1920 to 30th June 1921.	to 30th	Increase.	Decrease.
Jute. Cut	tings, Re	icc-						
tions			pkgs.	27,38,049	23,17,878	24.83,243	1,65,365	
Cotton			,,	13,058	8,683	7,853		830
Gunnies			,,	13,86,004	13,56,687	11,32,851		2,23,836
Rice			**	5,39,698	1,54.552	43,522		1,11,030
Sundries			,,	33,19,234	27,16,497	30,37,102	3,20,605	
Tea			,,	47,864	40,203	28,663		11,540
Hides & S	kins		,,	46,469	30,372	46,475	16,103	
Tobacco .			**	14,264	21,130	83,548	62,418	
Shellac			,,	95,117	41.782	56,156	14,374	
Hemp .			,,	32,630	14,567	13,395		1,172
Indigo			,,	959	284	252		32
Seeds .			,,		43,734	4,215		39,519
Bag Cargo			,,			23,45,328	23,45,328	
								·
Тот	A.L.			82,33,346	67,46,369	92,82,603		
					<u> </u>			
				Tons.	Tons.	Tons.	Tons.	Tons.
Metals				1,122	4,771	1,006		
Coal						56		
Saltpetre				4,646	5,608	155		
	Тота	L		5,768	10,379	1,217		

The third statement shows the average measurement of bales of Jute, Cuttings, Rejections, etc., for export for the various presshouses in and around Calcutta together with comparative figures over a period of twenty years previous.

Season.	 Total bales measured.			aver	rgest age of a ress.	aver	allest age of a ress.
		Ft.	In.	Ft.	In.	Ft.	In.
1901-1902	 37,67,298	51	10.50	52	4.88	51	6.99
1902-1903	 26,93,366	51	10.03	52	1.40	51	3.50
1903-1904	 30,24,156	51	9.52	52	2.19	51	6.12
1904-1905	 29,44,076	51	11:36	52	8.25	51	4.31
1905-1906	 35,69,599	51	11.99	53	2.78	51	1.22
1906-1907	 37,04,672	52	9.48	55	3.15	51	0.33
1907-1908	 35,43,698	52	3.00	54	1.98	51	2.40
1908-1909	 38,95,676	52	8.29	55	1.77	51	1.32
1909-1910	 31,54,254	52	11.36	54	8.11	51	4.09
1910-1911	 31,78,400	53	2.21	54	8.39	51	8.74
1911-1912	 39,32,756	52	10.27	54	9.05	51	8.94
1912-1913	 41,20,547	53	1.20	54	10.78	51	7.71
1913-1914	 36,37,888	52	8.62	54	8.99	51	5.86
1914-1915	 27,73,168	52	5.34	53	9.01	51	4.65
1915-1916	 30,11,323	52	2.86	53	1.49	51	2.52
1916-1917	 27,13,373	52	0.29	53	0.67	51	1.77
1917-1918*	 17,93,978	52	4.81	54	2.86	51	2.82
1918-1919	 21,77,741	53	7.91	56	9.25	51	8.72
1919-1920	 30,62,346	54	8.58	58	8.10	53	1.65
1920-1921	 22,98,613	54	2.19	55	9.16	52	6.53
1921-1922	 30,31,540	54	3.27	56	7.52	52	3.55
	1			1		1 -	- 00

<sup>•</sup> The measurement of Jute, Hemp, &c., for shipment, previously done at the Press-houses, was transferred to Kidderpore in November 1917 when the "alongside" measurement scheme was instituted.

The fourth statement outlines the work and progress of the Work.

Department since the year 1884-85.

work. Department since the year 1884-85.										
	N	LEASUREMEN	r.		WEIGHMENT					
YEAR.	Packages.	Increase	Decrease.	Packages.	Increase.	Decrease.				
1884-1885	19,42,596									
1885-1886	20,85,174	1,42,578								
1886-1887	24,56,594	3,71,420								
1887-1888	26,79,372	2,22,778								
1888-1889	30,68,759	3,89,387		11,61,774						
1889-1890	32,17,004	1,48,245		15,44,189	3,82,415					
1890-1891	35,87,967	3,70,963		18,96,604	3,52,415					
1891-1892	23,35,126		12,52,841	12,82,663		6,13,941				
1892-1893	34,30,735	10,95,609		19,39,413	6,56,750					
1893-1894	30,78,978		3,51,757	20,34,150	94,737					
1894-1895	41,46,385	10,67,407		26,21,393	5,87,243					
1895-1896	41,58,348	161,963		26,71,795	50,402					
1896-1897	41,74,785	16,437		27,38,939	67,144					
1897-1898	52,42,139	10,67,354		39,00,563	11,61,624					
1898-1899	38,74,563		13,67,576	33,92,881		5,07,682				
1899-1900	38,77,837	3,274		33,19,927		72,954				
1900-1901	48,02,018	9,24,181		38,69,147	5,49,220					
1901-1902	55,43,199	7,41,181		43,57,594	4,88,447					
1902-1903	47,24,965		8,18,234	40,55,419		3,02,175				
1903-1904	51,95,824	4,70,859		42,65,271	2,09,852					
1904-1905	50,85,223		1,10,601	48,78,633	6,13,362					

YEAR.	М	EASUREMEN	т.	WEIGHMENT.					
	Packages.	Increase	Decrease,	Packages.	Increase.	Deorease.			
1905-1906	57,52,886	6,67,663		56,11,836	7,33,203				
1906-1907	63,52,936	6,00,050		58,12,623	2,00,787				
1907-1908	61,53,230		1,99,706	58,27,288	14,665				
1908-1909	65,84,449	4,31,219		58,79,565	52,277				
1909-1910	63,43,273		2,41,176	71,10,310	12,30,745				
1910-1911	58,41,994		5,01,279	78,53,828	7,43,518				
1911-1912	65,54,861	7,12,867		1,00,26,069	21,72,241				
1912-1913	70,12,145	4,57,284		1,11,58,853	11,32,784				
1913-1914	67,30,240		2,81,905	80,61,430		30,97,42			
1914-1915	67,56,929	26,689		65,48,381		15,13,04			
1915-1916	77,86,482	10,29,553		70,24,584	4,76,203				
1916-1917	73,99,032		3,87,450	67,45,974		2,78,61			
1917-1918	74,09,970	10,938		75,11,265	7,65,291				
1918-1919	75,99,529	1,89,559		75,95,106	83,841				
1919-1920	87,11,268	11,11,739		82,33,346	6,38,240				
1920-1921	70,48,375		16,62,893	67,46,369		14,86,97			
1921-1922	75,28,029	4,79,654		92,82,603	25,36,234				

The fifth statement gives the strength of the staff year by year since 1883, when the Department was established; a supplementary note gives in detail the number on the 30th of June 1922:—

Year.	Strength.	Year.	Strength.
1883	13	1886	27
1884	19	1887	25
1885	31	1888	30

Year.	Strength.	Year.	Strength.
1889	38	1906-1907	88
1890	37	1907-1908	91
1891	36	1908-1909	89
1892	37	1909-1910	99
1893	40	1910-1911	109
1893-1894	49	1911-1912	115
1894-1895	47	1912-1913	125
1895-1896	54	1913-1914	137
1896-1897	50	1914-1915	153
1897-1898	53	1915-1916	140
1898-1899	57	1916-1917	139
1899-1900	59	1917-1918	132
1900-1901	58	1918-1919	145
1901-1902	69	1919-1920	145
1902-1903	70	1920-1921	127
1902-1904	74	1921-1922	129
1904-1905	80	1922-1923	116
1905-1906	88		

Staff at the 30th of June 1922-

 Superintendent, 1 Deputy Superintendent, 1 Office Manager, 3 Assistant Superintendents, 107 Measuring Officers.
 Scalewrights, 1 Plant-keeper,—Tetal

On the 30th of June 1922 the assets of the Provident Fund aggregated Rs. 6,10,948-11-3 as against Rs. 5,49,063-12-4 at the corresponding date in 1921. The Trustees of the Fund are the Chairman and Mr. E. H. H. Squire.

Dr. A. Douglas Cameron and Dr. W. E. Featherstonhaugh
Medical Attendance.

Medical Attendance.

To record our thanks to them for the careful and satisfactory
manner in which they have discharged their ditties throughout the
year under review.

The Compassionate Funds, established for the benefit of the Compassionate Funds.

Officers and the Clerical Staff respectively, have been maintained as in previous years, and have been of considerable advantage to those members of the staff requiring loans for urgent needs.

The Athletic Club continues to do well and is much appreciated by the Officers.

We are, Gentlemen,

Your most obedient servants,

J. A. TASSIE, , Ohairman, T. C. J. DAVIS,

G. U. EUTHYMOPULO, P. E. R. HOERDER,

W. Keay, E. H. H. Squire, R. R. Will. Members.

APPENDICES.

## LICENSED MEASURERS DEPARTMENT.

Staff.

30rn June 1922.

- 1 Superintendent.
- 1 Deputy Superintendent.
- 1 Office Manager.
- 3 Assistant Superintendents.
- 107 Measurers.
- 2 Scalewrights.
- 1 Plant-keeper.

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Superintendent.

R. Ellis.

Deputy Superintendent.

A. H. Lugg.

Office Manager.

C. G. SMITH.

Assistant Superintendents.

J. G. SMYTH.

A. H. MATTHEWS.

W. H. KITCHEN.

## INVENTORY OF WEIGHING AND MEASURING APPARATUS AND TRANSPORT.

#### MEASURING IMPLEMENTS :---

- 1 Standard ebony callipers.
- 1 6 feet steel standard rod.
- 11 Teakwood callipers with brass index, 8 feet, for hides.
- 10 Teakwood callipers with brass index, 5 feet, for hides.
- 1 Teakwood callipers with brass index, 5 feet, for casks.
- 10 Teakwood callipers with brass index, 6 feet, for gunnies.
- 100 Teakwood callipers with brass index, 5 feet, for jute.
- 29 Teakwood callipers with brass index, 3 feet, for cases.
- 5 Teakwood callipers with brass index, 31 feet with claw end.
- 1 Teakwood eallipers for measuring animals.
- 1 5 feet Telescopic teakwood rod with brass index.
- 2 10 feet teakwood folding rods,
- 2 9 feet 6 inches sliding teakwood rods.
- 10 2 feet box-wood rules.
- 1 Box-wood gauge with brass slide for chain and rope.
- 2 Steel standard wire gauges.
- 1 100 feet Chesterman's steel tape,
- 12 50 feet Chesterman's steel woven tapes.
- 11 12 feet Chesterman's steel woven tapes.

#### CUBIC MEASURES :-

- 1 of 1 Cubic foot (brass).
- 1 of 10 Cubic feet, iron, with suspending chains,
- 2 of 250 feet, wooden, mounted on removable wheels.

#### LIQUID MEASURES :-

- 1 Set brass cylindrical standard liquid measures from 1 gallon to ½ gill.
- 2 Tin conical measures 2 gallons each.
- 1 Tin conical measure 1 gallon.
- 1 Tin conical measure 1 quart.
- 1 Tin conical measure 1 pint.

#### WEIGHTS :-

- 1 Set brass spherical shape standard avoirdupois from 1 cwt. down to 1 dram.
- 1 Set metal from 10 grains to 0.1 grain.
- 1 Set brass bell shape standard avoirdupois, from 1 cwt. down to 3 oz.
- 1 Set brass bell shape standard Indian. from 1 maund down to 1 chatak.
- 118 Iron of 56 lbs. each.
- 11 Sets iron from 28 lbs. down to 1 lb.
- 3 Iron of 1 Maund.
- 3 Iron of 20 Seers. 3 Iron of 10 Seers.
- 3 Iron of 5 Seers.

Verified, certified and stamped by Standard Department, Board of Trade, London, 7th

Made and stated by the Calcutta Mint.

October 1914.

#### TEST BALANCES :-

- 1 42" Beam with trays mounted on enamelled iron column, capacity 1 cwt.
- 1 40" Beam with trays and release lever, mounted on enamelled iron column, capacity 56 lbs.
- 1 40" Beam with trays and suspension hook, capacity 56 lbs.
- 1 24" Beam with brass travs on folding tripod, capacity 28 lbs.
- 1 24" Beam with brass pans on tripod, capacity 14 lbs.
- 1 16" Beam with brass pans and release lever, mounted on iron pillar, capacity 4 lbs.
- 1 14" Aluminium beam with trays and relieving gear, mounted on brass column, fitted in glass case, capacity 4 oz.

#### BEAM SCALES :-

- 1 of 2,000 lbs. capacity.
- 1 with trays of 1,000 lbs. capacity.
- 6 with trays of 600 lbs. capacity.
- 1 with trays of 200 lbs, capacity. I with trays of 100 lbs. capacity.

#### STEELYARDS :--

- 70 of 4 cwt. capacity.
- 1 of 5 cwt. capacity.
- 3 of 10 cwt. capacity.
- 8 of 20 ewt. capacity.

## PLATFORM MACHINES :---

- 4 Portable, to weigh 4,000 lbs.
- 9 Portable, to weigh 2,000 lbs.
- 7 Portable, to weigh 500 lbs.
- 1 Personal, to weigh up to 32 stone, fitted with height measuring standard.

#### CRANE WEIGHERS :---

- 1 of 10 ton capacity. 1 of 5 ton capacity.
- 19 of 2 ton enpacity.
- 83 of 1 ton capacity. 7 of 10 ewt. capacity.

#### DIFFERENTIAL LIFTS :--

- I of 5 ton.
- 1 of 3 ton.
- 1 of 2 ton.
- 1 of 1 ton.

#### COAL TUBS :--

- 4 of 10 ewt, capacity,
- 1 of 8 ewt. capacity.
- I of 5 ewt. capacity.

#### IRON CRADLES :-

- 2 for jute.
- 4 for pig iron.
- 2 for bar iron.
- 2 for plate iron.
- 10 for bag eargo.

## WOODEN TRAYS :-

- $3 \text{ of } 4' \times 4'$
- 3 of 4' × 21'
- 1 of 3' × 33'

#### FRAMES AND STANDARDS :-

- 6 of teakwood 8' to 10' for coal, hides, gunnies etc.
- 77 of teakwood 6' and 7' for jute, cotton, etc.
- 14 of iron 7½ high for metal weighments.
- 5 of iron 6' high for metal, jute, etc.
- 7 iron standards for beam scales.

#### SLINGS :-

- 67 of rone and chain for weighing gunnies.
- 4 of chain for weighing hides.

## Hooks:--

- 21 for gunnies.
- 74 for jute, cotton, etc.
- 8 for easks.
- 8 to clamp to deck beams.
- 7 with spring for pig iron weighments.

## TRANSPORT:--

- 4 Four-wheeled horse carts to earry 6 ewt. each.
- 3 Two-wheeled buffalo carts to carry 30 cwt. each.
- 2 Two-wheeled hand carts to carry 3 cwt. each.
- 1 Office Gharry
- 3 Bholios
- 6 Horses
- 5 Buffaloes.

	L			-									
dige of 1291 yills ast more geet onne.		30,26,214	69,903	10,776	2,90,353	65,610	62,416	629'65'91	1,966	18,21,292	088'86'9	i	75.25,029
Prom 1st July 1920 to 30th June 1921,		23.52,565	06,010	2,042	13,192	53,617	32,796	19,98,113	1.83	19.13.016	5.54.184	98	70,48,375
4100: or erer ylut 1st morV ,0291 samt.		33,23,850	1,21,367	25,246	1,77.100	59,908	51.112	17,98,876	6,193	34,12,937	7,35,019	1	82,11,268
ditti: oi sitti ylat, isi morf ,6191 omt.		22,55,070	1,15,310	38,572	16.388	33,876	34.984	16,99,326	4.954	49,88,14	9,72,677	:	75,99,529
date of 5191 duck ast more date of 5191 duck as more		99,01,795	27,201	5,243	30,896	195.95	15,338	810,10,81	8,138	28,07,314	6,53,430	:	74,09,970
More of sign plat, let more fills of sign of s		28, 12, 167	42.161	20,436	69.695	32.873	67579	19,70,434	6,257	18,32,982	5.61,326	;	73,99,032
From 1st July 1915 to 39th June 1918,		31.59.814	11.478	21.886	97.581	19,153	38,866	19.18,023	5.210	18,99,396	5,24,746	:	77.88.489
duc orthu yak lat meri dici omak		28,37,831	23.160	561.5	89,478	95,419	12,503	16,16,491	2,539	15.97,545	1.10,027	:	67,56,929
ditte of the July anny July anny		37,31,613	6,034	3,075	1.57,307	1,10,494	13,668	16,12,337	336	4,62,299	5,99,447	1	67,30,240
From 1st July 1912 to 30th		12.70,828	20,250	1.101	71,063	51.12	16,007	15.28.676	1,129	5,92,6:2	5.29,546	:	 170,12,745
date to 181 yluk bel merik 2181 onuk		40,57,112	192'01	5.573	100'01	1.27,818	3,173	12,09,611	905	1,57,692	5,47,085	:	63,54.861
date of 0101 yluk ast meril J161 annik		32,18,732	17,239	9,823	69.812	1,37,681	\$28.5	18,79,792	1.511	1,56,337	\$13,678		55-41,994
dige of 6001 yink lat movi July ounk		35,27,591	6,811	1.750	61,550	2.00,919	SET	15,95,683	1,382	5.14,316	982,15.4	;	63,43,273
From 1st July 1908 to 39th June 1969,		40,57,870	颜	1.071	55,977	1,66,578	14,343	13,21,051	1377	4,83,015	4,52,747	;	62,84,449
from 1st July 1907 to 30th		36,64,106	14,046	8,560	12,401	1,49,542	9,839	13,14,250	1,534	4,39,184	5,09,118	;	61,53,230
		ġ.	:	:	:	:	:	:	:	:	:	2	- 1
Goons.		Jute, Cuttings, Rejections, Pkgs.	Hemp	Tobucco	Cotton	Shellne	Hides & Skins	Gunnies	Indigo	Tea	Sundries	Seeds	TOTAL

Total.	4,44,509	6,13,040	8,42,589	9.13,210	6.95,065	7,40,175	7,57,575	5,96,919	5,86,358	5,36,092	5,46,080	2,56,417		75,2N,029
Bag Cargo.	:	:	:	:	:	:	:	:	:	:	i	;		:
Seeds.	į	:	:	:	÷	÷	:	:	:	:	:	:	-	:
Sundries.	45,810	32,014	42,797	40,629	33,928	45,116	38,952	34,894	43,240	51,464	47,154	42,872		4,98,880
Tea.	1,19,296	1,99,977	2,75,864	3,01,120	2,44,532	2,26,804	1,90,820	1,21,428	57,415	16,689	30,069	37,278		18,21,292
Indigo.	187	188	9	100	#	ĝ	<del>1</del> 91	304	+13	162	8.	51		1,966
Gunnies	1,27,499	1,45,678	1,94 060	1,86,576	1,46,575	1,25.128	1,44,840	1,36,657	1,43,113	1,54,071	1.25.607	59.875		16,89,679
Hides and Skins,	5,325	8,196	6,720	5,416	5,774	1691	5,579	4,875	2,707	5,243	5,284	2,606		62,416
Shellae.	7,063	6,248	4.719	6,997	5,933	4,389	3,978	5,380	5,366	5,211	6,013	4,113	1	65,610
Cotton.	5,571	4,795	2,708	200.1	2,459	98.680	56,292	43,182	58.171	36,500	42,270	8,063		2,90,353
Нешр. Товаесо.	1,035	1,737	1,7	968	1,399	1,033	1,412	594	57.6	904	956	219	1	10,776
Hemp.	3,083	3,717	3,355	6,540	2,597	3.518	6,696	7,292	8,181	4,590	8,243	3,091		60,903
Jute, Cuttings, Rejections.	1,29,640	2,10,490	3,11,843	3,63,117	2,51,834	3,00,727	3,08,842	2,42,442	2,67,276	2,61,268	2,80,486	1,98,249		30,26,214
		:	- 1	÷	:	1	:	-	- 1	:	-;	- ;	_	
THS.	1921	2		÷	2	2	55	2	2	:	=	2		Total
Момтив.	July	August	September	October	November	December	January 1922	February	March	April	May	June		Toz

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	From 1st July 1921 to 30th June 1929.	24,58,243	7,853	11,32,551	43,325	4,915	30,37,102	25,683	16,475	255	13,395	83,548	56,156	23,45,328	92,52,603	Toms.	1,006	92	121	1,217
	From 1st and 1920 to 30th 15th sants	93,17.578	8,683	13,56,687	1,54,552	43,734	27.16,397	10,203	200,000	292	14.567	21,130	41,782		621,46,369	Tons.	5,608	:	4.771	10,379
1922.	this ast men'd alon or elen alon of elen alon of elen	27,38,049	13,058	13,56,001	5,39,686		33,19,234	17,561	46,169	929	32,630	196"11	95,117	i	52,33,346	Tons.	3]		3,646	0.768
June	that ist more difficient sign difficients	22,75,723	1.149	11.30,354	17.26.620	:	195,99,591	12,931	27.738		:	:			22,95,106	Tons.	1,256	2,677	15,174	19.137
19 to 50th	this ast more and or \$101 stel outs.	24,72,370	1.740	10.97,350	11,50,825	:	26,73,163	62,107	21,350	:	:	-	:	1	75,11,965	Tons.	:	33	181'61	1609'6
July 1909	Vint 1st more difficationed After some	25,03,078	1.615	14,74,387	4,61,022	-	19,91,358		14.514	:	:			1	67,45,974	Toms.	24.364	381	:	24,728
Ist	gink tel morid diffe or citel differentials	31,30,509	1,515	14,26,615	3,42,031	-	18,37,090	+11.91+	37,916	:					70,24,584	Tons.	13,077	1	:	13,077
goods weighed from	And 1st mor'd Ance of 1181 Just sund	26,39,136	7,007	11,39,095	9,10,134	:	17,78,798	21.162	162:304	:	:		-	:	60,48,381	Tons.	1777		:	177.1
of goods 1	From 1st duly duc of 5161 filet ornit	30,56,915	12,616	11,68,761	16,75,642		21,13,254	23,958	21	-	:		-	1	80,61,190	Tons.	14,022	;	٠,	14,022
Statement o	ylnt, bit mor'd diffe of 2181 Elef onnt.	34,52,293	5.330	10,81,474	34,63,712	:	38,11,742	18,388	127.731	:	1		i		1.11,58,853	Tons.	38,846	976	:	25,12
ative Sto	wink tel mortt dige of thei gibt wink	31.64,434	13,429	9.31.379	35,11,196	:	23.63.442	33.622	7.267	-	:	-	-	į	1.00,25,069	Toms.	2,168	1	:	991%
Comparative	Vint 1st mort 1900 of 0191 Jilli scort	25,25,322	13,826	10,52,024	23,72,145	:	15,32,439	11,710	17,362		-	-			78,53,828	Tons.	3,465	417	:	3,882
	Prom 1st July 1909 to 30th June 1910,	27,60,977	14,529	11.56.238	13,99,985	-	17,33,818	20,432	19.421	:	:	:		1	71,10,310	Tons.	3,783	1,956	:	5,729
The second secon	Gooles,	Jute, Cuttings, ac. Pkgs.	Colton	Gunnies	Rice	Seeds	Sundries Pkgs	Tea	Hides	Indigo	Hemp	Tobacco ,	Shellac	Ваg Сагдо "	TOTAL		Metals	Cond	Saltpetre	TOTAL

								-							
Total.		5,97,419	6,35,025	8,89,556	7,75,788	8,09,787	8,89,177		8,05,166	8,23,602	9,01,142	9,47,970	7,69,762	4,38,216	92,82,603
Sundries,		2,42,841	2.29,934	2,51,100	2,55,571	2 94,739	2,53,014		2,61,907	3,42,293	3.63,414	2,87,052	1,59,888	95,329	30,37,162
Bag Cargo.		1,62,738	1,54,576	1,27.149	1.06,302	1,18,609	2,28,635		1,10,121	2.80,986	2,96,451	3,39,225	2,64,398	1,56,143	23,45,328 30,37,102
Seeds.		176	:	1,410	:	666	9,400		:	:		:	1	:	4,215
Indigo.		:	:	÷	252	;	:		:	:	:	:	÷	:	999
Tobacco Shellac, Indigo.		3,685	+634	5,008	4,544	6,005	4,736		3,081	5,655	6,242	3,405	4.714	4,447	56,156
Tobacco.		5,083	11,752	11.388	10,458	10,724	5,330		2,487	3,991	3,571	1.240	3,241	10,283	83,548
Hides & Skins.		5,471	6,581	5,475	3,984	5.136	1,043		3,899	2,648	1,758	3,158	3,171	1,151	46,475
Tea.		888	521	7.221	4,783	8,815	3,084		2,325	952	9	67	:	1	28,663
Rice.		21,190	1,363	8,593	2,025	3,671	100		i	2,801	8963	1,716	:	1,100	13,522
Gunnies.		93,601	1,01,635	1.28,786	1.09,046	98,782	75,248		611,06	1,05,621	98,757	1,10,991	82,737	42,198	11.32,851
Cotton.		220	263	8	90	:	980		3,387	1.15	888	Z	SIT	S	7,853
Hemp.		1,383	163	1,076	948	200	883		2.577	3,377	1,209	8	626	260	13,395
Jute &c.		1,18,873	1,73,303	2,69,409	2,84,127	1,86,466	2,39,359		2,35,054	1,74,124	2,24,334	2,00,958	2,50,256	1,26,980	24.53,243
.s		:	1	1,1	.:	:	.:		-	-	1	-	:	:	
Movrus.	1981	July	August	September	October	November	December	1922.	January	February	March	April	May	June	Toral.

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STATEMENT showing the total quantity and average measurement

			SEASON	1910-11,	SEASON	1911-19.	SEASON	1912-13,	Season	1913-14,
NAME OF PR	ess-not	JSE.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.
Asheroft			59,739	51-1'70	81,951	53-1:90	65,274	52-8-53	42,143	52-4:55
Atlas			53,181	51-0-61	21,141	53-3-47	56,942	53-1:09	51,408	52-517
Bengal			83,639	52-10-16	90,023	52-0-78	75,885	52-5-17	40,004	53-0:10
Calcutta			2,87,791	52-1:32	2,81,552	52-3-01	2,93,445	52-8°16	3,14,120	52-4*9
Camperdown			1,60,602	52-3'71	2,05,099	52-7-32	1,72,613	52-5:19	1,43,537	51-5'8
Danal			1,19,461	53~1'82	1,29,035	53-0:88	1,08,190	53-2102	1,30,193	52-8*6
Dentral			45,556	52-9:88	72,215	52-1:57	1,36,131	31-9-51	1,12,426	51-11-6
Chingail										
Chitpore			67,178	53-6-66	1,06,872	63-5163	1.84,785	51-200	1,11,137	53-0%
Empress of Ind	lia		96,963	52-5133	1,18,734	52-1:81	1,20,933	52-1147	1,17,991	51-11-2
Ganges			53,027	51-11'61	74,114	51-11:45	51,465	52-6:47	70,213	52-312
Golnbares			1,52,570	51-8-74	2,21,355	51-8-91				
Guzdar's			1,15,513	53-0-14	1,91,010	33-3-39		51-7172	1.58.012	51-71
Hanuman							2,86,746	52-5186	2,53,897	52-114
Hooghly			31,059	52-3148	1,18,746	25-6:10				
Howrah			63,100	53-9:37	89,006	54-0-76	1,10,871	52-1/54	1,11,683	52-31
Imperial							1,02,817	58-3:32	1,24,302	53-517
India			31,633	52-0:31	59,451	52-0*28	70,478	52-7:52	79,703	52-317
Iheel										
Krishna			1,41,079	53-11'84	1,51,858	53-6:11	1,06,127	51-7:71	1.03.007	51-5%
Lakshmi			61,488	52-7*44	1,07,807	52-3-95	87,575	53-4161	65,403	52-27
Nasmyth's			1,65,606	52+10*70	1,77,458	53-1-88	2,16,989	51-0:20	1,80,315	53-61
New Cossipore				·			-110,000		1,00,010	
Decun			115	58-11:75	80,740	52-5-97	48,370	53-11-86	81.952	53-0-1
Ralli Bros,			4,51,745	51-9-79	4,71,038	51+9*24	5,71,720	52-3-55	3,11,883	51-6'6
Strand Bank			45,029	51-8:39	80,581	53-10-18	99,378	51-4-10	85.872	53-7-2
Sun			1,00,945	53-10-28	98,137	52-11-54	1,37,825	53-5-61		
Suraj			1,26,288	53-9133	1,18,220	61-9-05	1,26,308	51-10-78	1,15,382	53-110
Sulkea									92,095	51-81
Union			92,690	53-3-55	1,51,273	53-0159	65,827	54-9-06	92,095 47,524	53-10-3
Victoria			88,401	53-10-53	80,824	53-3:40	1,47,181	53-0.60		
West's			30,996	54-1'52	46,451	53-4-23	1,01,691	53-0°60 53-5°08	1,52,130	52-51
Not recorded									83,688	53-01
	TOTAL		31,78,400	53-2:21	39.32.756	59-10:27				

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of Jule, Hemp, &c., for the seasons 1910-1911 to 1921-1922.

SEASON	1914-15.	SEASON	1915-16.	SEASON :	1916-17.	SEASON !	917-18.*	SEASON	1918-19.	SEASON	1919-20.	SEASON	1920-21.	SEASON	1921-22,
Quantity.	Aremge.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Аустиде.	Quantity.	Average.	Quantity.	Атепиде.	Quantity.	Aremge,
51,923	51-10-77	21,560	51-9:74	4,060	51-7"20	3,757	52-2:45	239	92-5185	1,870	53-2-30	21,816	52-10-47	35,340	53-115
39,079	52-0*19	27,441	52-1181	17,190	52-3:32	14,668	51-10:74	5,270	51-6:78	825	53-7:45	44,112	55-0'82	51,884	\$5-210
65,267	51-8-12	50,970	51-9°27	31,161	51-7:97	3,996	59-5115	6,692	52-1'51	16.162	51-11:35	37,436	53-10-87	25,060	54-17
3,05,744	51-9-83	3,02,643	51-8'43	2,21,529	51-9*28	58,306	52-7:08	30,099	51-1143	7,216	51-3:00	2,59,963	54-10-72	2,99,379	51-810
1,19,919	31-7-99	94,916	51-7'83	67,026	51-1:77	4,500	52-3181	823	52-10:16	3,114	\$3.515	30,613	52-6:53	72,026	52-315
96,518	53-0105	1,03,858	53-1:49	46,827	51-10193	19,896	52-3:72	8,916	51-7:18	5,621	57-8-55	75,310	55-1/51	60,866	53-419
1.05,623	31-7:90	1,76,537	31-5'63	1,15,491	51-4'25	25.878	51-5183	16,350	52-4185	13,013	53-5-50	1,00,639	53-5*69	1.77,349	53.6:3
									[	!				10,833	53-8:0
76,550	32-1164	51,713	51-10-69	65,642	51-11:10	20,161	52-1128	16,429	31-3/16	9,458	55-9:35	71,112	55-1141	71,139	51-8-5
(0,567	51-10:75	83,351	51-8166	85,922	51-6-91	3,450	52-5:02	718	53-1193	3,347	55-6:35	51,630	51-5'74	48,763	51-616
61,910	51-9:98	19,494	58-0185	66.125	51-11-56	9,389	52-1147	8,777	51-1128	3,450	21-9:00	53,217	53+1195	47,633	51-5-7
												1,36,011	53-3:16	1,55,425	53-113
1,39,468	51-6-17	1.20.028	51-6%5		51-6"11	20,431	52-5195	13,175	55-6183	11,176	51-0190	1,89,247	51-4:17	1,40,512	53-11-7
1,58,961	52-5:71	3.20,171	51-6'24	2.15.321	51-9*21	32,071	5:2-7:20	6,172	51-0:65	4,139	54-6700	28,821	\$4-11-91	51,010	55-2-5
.,				1,920	51-9:40	2,845	51-11128	1.937	53-11147	2,497	51-7:40	1,21,013	53-9-31	1,37,510	53-6-75
1,01,230	52-6:19	81,071	51-2-52	18,818	51-10162	5,205	32-4765	23,517	53-10:77	17,381	54-2:75	19,339	58-11-85	61,716	56-7*30
38,171	52-8*51	84,473	52-8:80	70,333	52-6'61	9,145	51-2'86	9,780	56-9-25	8,532	58-8:10	900	53-5-85	1,41,142	55-0-9
41,056	\$1-10.63	37,007	51-10-82	44,030	51-8:94	12,496	52-3'67	5,166	53-7:09	3,184	54-8'60	75,883	54-281	64,176	54-6:89
	01-10 00 I											***		1,497	53-8-8
1,10,606	51-3:79	71,790	51-7:02	60,673	51-5107	6.239	51-8:18	12,811	51-8:72			1,625	55-4:40	18,968	53-10-4
- 9	51-8'96	47,813	51-8:49	39,056	51-5'50	3,136	51-2%3	2,595	58-515	2,125	52-5'80	31,645	53-8-13	62,287	53-1-13
1,856	50-9115	1.37,057	32-2165	1.20,555	52-2'68	20,983	St-10°57	750	52-2-05	375	51-1135	91,003	52-8*48	1,16,169	51-0-6
1,43,003														6,314	51-5*0
		49,233		50,928	51-11:65	500	51-10:75	349	53-6*26	513	51-395	3,363	53-6*68	17,247	51-6*2
58,516	52-5142	2,65,010	51-9:87	3,43,608	51-6:29	46,663	52-5168	61,282	52-10-71	9,53,0	53-1-65	3,22,061	53-5160	5,35,484	53-2-6
3,03,762	51-1'65		51-6'21		51-9:70	12,726	53-3108	5.461	54-6:99	1,600	53-5-15	35,081	55-9116	38,900	54-8-9
79,188	53-1:46		52-2-52	88,220								00,207	54-0193	58,418	53-5-0
							52-11-29	7,193	53-10-73	270	53-9-75	97,819	51-0*29	1,13,834	51-2-9
41,575	53-6791	44,604	52-1'51	18,577	52-11:19	8,325	!	16,981	23-7-32	2,117	55-1:05	5,918	51-10-19	2,938	56-5-4
1,65,919	50-1147	1,81,313	52-3721	1,49,051	51-11:36	28,252	52-8*57	896	51-7:05	1.128	57-2:40	88,317	55-0:10	1,23,861	55-2-9
1,290	53-9*01	17,476	25-0-35	10,311	£3-0°67	5,300	59-6'81		54-8-57	2,436	54-11'15	12,283	51-3-94	19,574	53-710
83,583	52-3:03	1,12,714	51-10-63	57,327	52-5-12	19,203	53-0-32	5,932	54-8-72	1,967	55-7'00	32,129	55-0°S3	81,892	65-9-6
89,978	52-7'85	1,10,911	52-3*84	75,437	55-1-35	10,022	52-3147	12,452		1,000		1,15,910	51-8-62	1,76,313	51-6-3
		1										22,56,613	51-2-19	30,31,510	51-3*2

<sup>\*</sup>The measurement of Jute Hemp, &c., for shipment, previously done at the Press-houses, was transferred to Kidderpore in November 1917 when the

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Statement showing the total quantity and average measurement of
Jute, &c., for storage for the sensons 1920-1921 and 1921-1922.

		ĺ	DEASON	1920-21,	Season 1921-22.		
NAME OF PE	ESSHOUSE.		Quantity.	Average.	Quantity.	Average.	
Asheroft			500	54-5-15	70	56-7:45	
Atlas					1,876	55-2.85	
Bengal			2,437	54 3 67	2,526	54-5 95	
Central			14,128	54-1-94	4,176	54-0:87	
Canal			2,397	59-7-56	500	52-9:90	
Calcutta			5,875	56-8-65	1,895	57-0:44	
Chingail							
Chitpore			2,105	57-3:73	3,600	56-4-69	
Camperdown			1,466	53-5:52			
Empress of India			533	57-8:48		*****	
Ganges	•••				500	58-2:07	
Guzdars			1,571	55-7:80		*****	
Golabari			3,910	54-6-25	2,209	54-0:17	
Hanuman							
Howrah			1,202	57-4:48	610	57-2:41	
Houghly			12,346	54-5:70	3,278	53-5:45	
Imperial					750	54-1:32	
India	***		550	56-3-92			
Jheel					1,000	52-9-20	
Krishna			555	59-9-07			
Lukshmi			1,839	56-6-02	125	58-1:40	
Nasmyth's					1,500	54-10.36	
Ocean			81	59-0-75			
Ralli Bros.			12,778	53-3:31	13,706	54-10:46	
Strand Bank			375	54-2:80	1,500	52-10-65	
Suraj			3.246	57-0-97	1.523	55-10-12	
Sun			250	55-0490	1,987	54-2-12	
Sulken							
Union			3,902	56-8-59	4,142	55-8-66	
Victoria			7,140	56-7-60	750	55 0.92	
Wests			414	56-9:08	553	58-6-82	
Not recorded			4,522	54-3:08	6,807	54-9-74	
т	OTAL.		83,952	56-0-71	55,577	55 0.59	

REVENUE ACCOUNT Gram

			71.	to r x	V 1.V U	R ACCC	UNI	' fre
CHARGES.			Rs.	1	A.	P. Rs.		
ESTABLISHMENT-			1			1 185		٠.
Salaries and Wages-			1			1	- 1	- 1
Officers	100		4,23,88	20	6	2		
Dabus	***		47.67		14	ŝ	- 1	- 1
Scalewright and staff			28.44		6	7		
Storokeeper and staff Stable staff	***		1,99		8	61	- 1	
Stable staff			1,78			ŭΙ	- 1	
Peous' Wages			25,47		al.	3	- 1	- 1
Boat staff	***		4,52		8	2	- 1	- 1
**		***	4,02					- 1
Fees (Officers)-				-1-	- -	- 5,33,7	89   1	4
Early and Late			14.50		o İ	. 1	1	
Sunday and Holiday			14,56	4		0 [		
		***	11,37	8		3	- 1	J
-				- -	- -	- 25,9	12	7   .
Fees (Medical)	***		l .		ļ	j	- 1	
		***	***			8,6	7   7	)   (
Allowances (Night) -					J	1		
Officers			20				- 1	
Babus	100		28,22			0		1
Peons		•••	1,055				- (	ſ
			4,091	1   9		6	- 1	
Allowances to Peons-		1				- 33,37	0 1 10	1 4
Grain Allowance				1		1		1.
		***	***	1 .		8.32	0   7	111
Allowances to Officers -		- 1			1		1	1
Travelling Expenses		í		1	1	1	ſ	
		***	141			4,05	8 7	1 6
Pensions		- 1				1	1 .	1 "
		***			1	11.67	7   0	- 0
Provident Fund Contributi	ion	- 1		i	Ĺ	1		1 "
	.011					40,56	1 5	1
Coolie Hire		- 1		[		1	1 "	1 '
						14,040	3 3	0
Motor Car Expenses and A	110	- 1		1	1	1	,	1 "
	nonunces		111		1	11,44	. 10	8
Rents and Taxes		- 1		1	1	1	1	1 "
	***	***	100		1	14,949	1.4	0
Contribution to Bengal	Chamber	-1			ĺ	1	1	l "
Commerce		of		1		1		
	***	[		i	l	24,000	10	0
Uniforms and Clothing					1		1 0	
			111		l	15,264	14	10
Stationery and Printing		- 1		1	1	1 .0,	1,4	
		[	100	1		20,253	7	1
Bonus Scheme				1		-0,200	1 '	١.
	***					828	0	0
		- 1		1		1 025	1 0	
		- 1		1	(	1	1	
		- 1		ĺ	ĺ	ĺ		
Countried -								
Carried o	ver					7,67,184	12	9

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## LICENSED MEASURERS DEPARTMENT.

1st July 1921 to 30th June 1922.

IN	COME.			Rs.	Α,	₽,	Rs.	۸.	Р
Measurement, Ju	ıte			1,99,363	10	4		ĺ	
, St	indry			3,73,828	12	6			
,, lr	nport			526	8	9	5,73,718	15	
Weighment, Gen	eral			2,40,217	15	6			
" laq	ort	***		16,555	15	0	2,56,773	14	١,
Fers-									
Early and Late				13,552	0	U			ĺ
Sunday and H	oliday			16,172	5	4	29,724	5	١.
Mill, Presshou	se and G	odown		23,470	0	0	23,470	0	
Revenue from Su	ndry Ch	arges as u	nder						
Overtime		***		505	0	U			
Certificates	***	***		3,135	0	0			
Calculations				7,203	4	9			
Labour				2,777	12		13,621	1	
									-1

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REVENUE ACCOUNT from

CHARGES. Rs. A. P. Rs. A.  Brought forward	
Brought forward	
Inspectors   Allowances   17,400   0	1
SUNDAY EXPESSES	
SUNDING EXPENSION   PROPERTY   SUNDING EXPENSION   PROPERTY   PR	
Peom Tram and Dingly Hire   2,404   11   3   Petty Chreyeque Charges   932   12   0	
Petty Conveyance Charges   932   02   0	
Peonset Cycle Maintenance	
Club Contribution   1,200   0   0	
Detectric Light and Fans   1,652   7 9     Telephones   3,055   0   0     Stutulo Expenses   5,430   9   1     Postage Stamps   25   1   6     Low Charges   3,89   12   0     Miccoll Expenses   1,695   10   11     Miccoll Expenses   1,695   10   11     Boat Hire   8,303   2   3     Boat Hire   8,303   0   0     Departmental Remain and Demands   1	
Receptionnes	
Statio Expenses	
Postage Stamps	
Law Charges	
1,085   10   11   12   13   14   15   16   17   17   18   18   18   18   18   18	
Boat Hire 3,559 2 3 Donartmental Renairs and Renauls 70 0	
Dopartmental Repairs and Repairs and Personals 720 0 0	
Departmental Renairs and Panamala 700	1
	1
	ì
Audit Fees 2,400 0 0	
	6
Po I	'
255 ] 2	0
" Dock Building Repairs	6
Balance carried to Profit and Loss	
Account St 369 6	
	2
, , , , , , , , , , , , , , , , , , ,	
	1
Total Rs.	
8,97,308 4	11

Loss 1920-21 Profit 1921-22

... Rs. 68,337 1 6 ... , 84,369 6 2

Calcutta, 9th August 1922.

R. ELLIS, Superintendent. [ 177 ]

# LICENSED MEASURERS DEPARTMENT.

1st July 1921 to 30th June 1922.

Er.

Brought forward	 Rs.	A.	P.	Rs. 8,97,508	A. 4	r. 11
				,		į
Total Rs.	 		-	8,97,30	3 4	11

Examined and found correct,

LOVICLOCK & LEWES,

CHARTERED ACCOUNTANTS.

1922		Rs.	A. P.	Rs.	الما
1023		2007		na.	'n
Tuno 31	Depreciation on Dock Buildings 5%	2,99	2 8 2		П
	" " Weighment Plant 20%	3,30	0 7 1		
- 1	,, " Measurement do. 20%	45	5 10		П
	,, " Transport & Boats 20%	3,22	1 7 1		Н
	" Furniture 20%	1,78	8 11 9		П
	,, ,, Machinery 20%	1,11	4 13 2		
	Loss on revaluation of Securities	- 5(	រត្ត ០ ៤	13,347	5
	Balance being Profit carried to Balance Sheet			93,664	s
			Ш		
- 1	. Total Rs		111-	1.07.011	

CALCUTTA, 9th August 1952,

R. ELLIS, Superintendent. [ 179 ]

## LICENSED MEASURERS DEPARTMENT.

to 30th June 1922.

Cr.

$\overline{}$				. 11
1922		Rs.	Α. Ρ.	Rs. A. P.
June 30				84,369 6 2
	,, Interest on Government Promissory Notes, Municipal Debentures, Fixed Deposits, etc	***		22,642 7 9
	,			
	TOTAL Rs			1,07,011 13 11

Examined and found correct,

LOVELOCK & LEWES,

CHARTERED ACCOUNTANTS,

Auditors.

# (Incorporated as a Company under Section 26

BALANCE SHEET as

CAPITAL AND LIABILITIES.	Rs.	As.	1	i	_	1
		1	P.	Rs.	As,	P.
Capital—				ĺ		
Balance at credit of Profit and Loss Account at 30th June 1921	4,96,031	10	9			
Add Surplus for the year	93,664	8	10		l	
Liabilities—				5,89,696	3	7
For Balance due on Constituents'						
" Goods supplied	538	7	3	39,083	10	9
" Unpaid salaries	3,187	7	10		1	
" Sundry liabilities	355	0	6			
,, Officers' allowances	3,193	s	3			
,, J. Reardon	500	15	-	7,274	7	10
" Nathni Sirdar	100	0	0		İ	
SECURITY DEPOSITS FROM EMPLOYEES-		-		600	15	1
Purna Chandra Mukherjee	300	0	0		-	
Narendra Nath Mukherjee	5,600	0	0	1		
*		-	-"	5,300	0	0
		ļ	- 1			
	1	ļ			Ī	
			- 1			
			-			
		į				
	[		- [			
Carried over		. 1	-	6.41.055	- -	-

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## LICENSED MEASURERS DEPARTMENT.

## of the Indian Companies Act 1882)

at 30th June 1922.

PROPERTY AND ASSETS.		Rs.	As.	Р.	Rs.	Δв.	P.
FIXED CAPITAL EXPENDITURE—							
DOCK BUILDINGS— As per account at July 1st, 1921 Less Depreciation		58,450 2,922	3 8	2 2	55,527	11	0
WEIGHMENT PLANT— As per account at July 1st, 1921 Additions during the year		16,502 1,639	3 2	7 9			
Less Depreciation		18,141 3,300	6 7	4	14,840	15	. 3
MEASUREMENT PLANT — As per account at July 1st, 1921 Additions during the year		2,121 11	13 3	3			
Less Depreciation		2,133 424	0 5	3 10	1,708	10	5
DEPARTMENTAL TRANSPORT AND BOATS- As per account at July 1st, 1921 Additions during the year	- <b>1</b> 	16,157 32	3 8	7	1,100		
Less Depreciation		16,189 3,231	$^{12}_{7}$	1	12,958	5	0
FURNITURE— As per account at July 1st, 1921 Additions during the year		8,943 833	10 4	11 7	12,000	Ů	
Less Depreciation		9,776 1,788	15 11	6 9	7,988	3	9
Machinery— As per account at July 1st, 1921 Additions during the year		5,574 65	1 10	9 5			
		5,639	12	2			
Less sold during the year		150	0	0			
Less Depreciation		5,489 1,114	12 13	2	4,374	15	0
Carried over	•••				97,398	12	5

# (Incorporated as a Company under Section 26

BALANCE SHEET as

			1			_	_
		Rs,	As,	P.	Rs.	As.	P.
Brought forward					6.41,955	5	3
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			-	-			-
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	- 1		1				- 1
Total Rs.				-		- -	-1
		.	-   -	"   '	6,41,955	5	3

CALCUTTA.

9th August 1922.

R. ELLIS, Superintendent. [ 183 ]

# LICENSED MEASURERS DEPARTMENT.

## of the Indian Companies Act 1882.)

at 30th June 1922.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward				97,398	12	5
Motor Cars and Cycles on Hire— As per account at 1st July 1921 Additions during the year	12,172 8,000	2 0	10 0			
Less Motor Cycle taken over	20,172 676	5	10 6			
Less Depreciation	19,495 4,133	13 5	4	15,362	8	0
Stock at 30th June 1922, (at cost)				2,152	5	8
BOOR DESTS AND SUNDRY OUTSTANDINGS				. 253	9	5
SECURITIES—  4% Coloutta Municipal Debentures  Rs. 45,000), at Rs. 72).  4% Coleutta Municipal Debentures  Rs. 2,000), at Rs. 72/12/.  Rs. 2,000), at Rs. 72/12/.  Rs. 1,24,000), at Rs. 72/12/.  4% Fiscult Deposit Alliance Bank of	32,400 1,455 71,920	0 0	0			
Simls, Ld 5% Fixed Deposit Mercantile Bank of	3,00,000	0	0			
India, Ld	75,000	0	0	4,80,775	0	0
OUTSTANDING INTEREST ON SECURITIES— Amount of interest due on Calcutta Municipal Debentures, Government Papers and Fixed Deposits				3,773	9	7
Security Deposit Investments— Purna Chandra Mukherjee Narendra Nath Mukherjee	300 5,000	0	0	5,300		
Unbilled Work— For sundry Weighments and Measurements carried out during the month of June 1922 not charged at date				17,287	15	3
Casii— In hand With the Imperial Bank of India	19,645	6 2	9 2	19,651	8	11
Total Rs				6,41,955	-5	3

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, Licenseal Measurers Department, dated 30th June 1922, and above set forth and have schizined all the information and explanations we have required. In our opinion such Balance Sheet is drawn up in conformity with the law and exhibits a true and correct view of the state of the Department's affairs according to the best of our information and the caphantiens given to us and as all the conformation of the conformation of the conformation of the Commerce of the Comm

## LICENSED MEASURERS DEPARTMENT,

## PROVIDENT FUND.

Calcutta, 9th August 1922.

THE TRUSTEES OF

THE PROVIDENT FUND.

DEAR SIRS.

We have the pleasure to enclose herewith the accounts of the Provident Fund for the year ending 30th June 1922.

Profit and Loss Account :-

There is a surplus on this account of Rs. 58,782-10-3 made up as follows :---

	Rs.	Α.	Ρ.
Interest on securities	25.728	4	3
Forfeited contributions with	,		
interest thereon	6,439	10	3
Gain on revaluation of Securities	27,587	6	0
Audit Fees	250	0	0
Sundry Expenses	722	10	3

59,755 4 6 972 10 3

Rs. A. P.

58,782 10 3

The Surplus of Rs. 58,782-10-3 has been divided  $pro\ rata$  between the employees contributing to the fund on the basis of the balance standing at their credit on 50th June 1992. The surplus thus divided yields Rs. 11-6-0.92 per cent. on the amount at credit of each employé.

Subscriptions for the year were ... ... 40,566 5 4 Subscriptions repaid during the year amounted to 30,830 13 1

Yours faithfully,

LOVELOCK & LEWES,

Managers.

This account is made up as follows :---

Scentitics and nominal value a 39th June 1921 and as at pres	ent.	30th J	t value on fune 1921.		Year.	Mari	cet va	lue on 30th Ju	ne 1922.	Increase.	Decrease.
Rs. 900 Government Promis-		Rs. A. P.	Rs. /	4. P.				Rs. A. P.	Rs. A. P.	Rs. a. p.	Rs. A. I
sory Notes ,000 Do ,000 Do ,000 Do ,000 Do ,000 Calentia Municipal	34% 34% 34% 34%	58 8 0 58 8 0 58 8 0 58 8 0 58 8 0	585 1,170 5,850	8 0 0 0 0 0 0 0 0 0	1879 1842-3 1900-1 1854-5 1865	900 1,000 2,000 10,000 15,000	317 317 317 317 317	58 0 0 58 0 0 58 0 0 58 0 0 58 0 0	522 0 0 580 0 0 1,160 0 0 5,800 0 0 8,700 0 0		4 8 5 0 10 0 50 0 75 0
Debentures	4 % % % % % % % % % % % % % % % % % % %	70 0 0 68 0 0 66 0 0 63 0 0 63 0 0 60 0 0 58 0 0 58 0 0 02 8 0	9,860 13,200 15,040 7,215 12,600 18,000 4,640 5,220 2,500	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1902-3 1903-4 1904-5 1906-7 1907-8 1907-8 1909-10 1910-11 1912-13 1914-15		4 %%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%	72 12 0 72 14 0 72 14 0 70 0 0 60 12 0 60 12 0 68 0 0 68 0 0 67 0 0	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	275 0 0 706 14 0 1,375 0 0 1,410 0 0 776 4 0 1,350 0 0 2,700 0 0 800 0 0 900 0 0 180 0 0	
Delectures   Delectures	15 % % % % % % % % % % % % % % % % % % %	80 0 0 0 72 0 0 0 72 0 0 0 0 0 0 0 0 0 0	1,800 2,880 640 945 620 600 1,800 16,200 4,500 3,600 5,100 23,100	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	1899 1900 1900 1903 1905 1906 1906 1907 1907 1907 1909 1911 1912 1913	1,500 2,500 4,009 1,000 1,600 1,000 27,000 7,500 6,000 38,500 38,500 6,000	110 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	84 0 0 0 73 0 0 0 73 0 0 0 71 0 0 0 70 0 0 0 70 8 0 0 70 8 0 69 8 0 0 68 8 0 0 68 8 0 0	1,250 0 0 1,825 0 0 2,920 0 0 710 0 0 1,050 0 0 700 0 0 2,115 0 0 19,035 0 0 5,287 8 0 4,170 0 0 5,780 0 0 26,372 8 0 4,110 0 0	70 0 70 0 105 0 80 0 100 0 315 0 2,835 0 787 8 570 0 680 0 3,272 8	
Trust Debentures 000 Rangoon Municipal	4 %	65 0 0	-,	0 0	1902	7,000	4 %	65 0 0	4,550 0 0		
Debentures 500 Do 500 Do 100 Rangoon Port Trust	43% 44% 44%	80 0 0 80 0 0 80 0 0	5.200	0 0 0 0 0 0	1902 1902 1902	6,600 6,500 5,500	41% 41% 41%	88 0 0 88 0 0 88 0 0	5,280 0 0 5,720 0 0 4,840 0 0	520 0	0
Debentures 900 Do 900 Do 900 Imperial Bank of	1 2 4 % 11%	$\begin{array}{cccc} 62 & 0 & 0 \\ 62 & 0 & 0 \\ 80 & 0 & 0 \end{array}$	6,200	0 0 0 0 0 0	1905 1905 1904	10,000 10,000 10,000	4 % 4 % 41%	66 0 0 60 0 0 88 0 0	6,600 0 6 6,000 0 6 8,800 0 6		2000
India 10 shares of Rs. 500 cach 000 Bonds 10 years 000 India Treasury Bills 000 Do 000 Do 583 National Bank of	6 %	1,020 0 0 100 0 0 	45,000 33,250 42,750 33,250	0 0 0 0 0 0 0 0		5,000 45,000 35,000 45,000 35,000	6 %	1,418 0 0 99 14 0 	14,180 0 0 44,943 12 0 33,250 0 0 42,750 0 0 33,250 0	3	0 56 4 
India, fixed deposit 894/2 Hongkong & Shang- hai Banking Cor- poration	5 % 5 %	***	34.894	2 0			5 % 2 5 %		42,583 0 0 34,894 2		
230 Do. 500 Imperial Bank of India 20 partly	5 % 5 %		,	0 0		34,894/5 13,230			13,230 0	)	==
paid shares		263 8 0	5,270 4,78,573 1			6,01,607	2 0	382 0 0	7,640 0 5,07,086 0	2,370 0	9 -
	5 % 5 % 6 %	 101 6 0 100 2 0	47,500 40,550 1,50,187	8 0 0 0 0 0 8 0		36,638/13/ 13,891/8 50,000 40,000 1,50,000	6 %	 100 0 0 99 14 0	13,891 8 47,500 0 40,000 0 1,49,812 8	3	550 ( 375 (
2,137 7 3			7,67,341	7 3		8,92,137	7 3		7,94,928 13	3	
Securities repaid during the year, 000 India Treasury Bills 000 Do. 000 Do. 000 Do. 894/2 Hongkong & Shang-			47,500 42,750	0 0 0 0 0 0 0 0		35,000 50,000 45,000 35,000			47,500 0 42,750 0		
poration 230 Hongkong & Shang-	5 %		34,894			34,894/2			34,894 2	-   ""	
poration 583 National Bank of	5 %			0 0		13,230 42,583	5 %		13,230 0	"	
India, fixed deposit 5,707 2 0	5 %			2 0		2,55,707	5 %		2,47,457 2		
										,	

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BENGAL CHAMBER OF COMMERCE

						P	OVIDI	NT
Dr.			PRG	FIT	& LO	SS A	ccou	NT
1922		CHARGES			Rs.	A. P.	Rs.	A. P.
June 30	To Audit Fees				250	0 0		Н
	" Sundry Expe	1808			722	10 3	972	100
	" Balance provi ployé in standing a 1922	sionally cred proportion t his credit o 	lited to each to the an a the 30th	em- iount June			58,782	
4								and the same and the
-								TO TRANSPORT AND ADDRESS.
								-
								П
				- 1				
ĺ								H
								П
			Fotal Rs.				59,755	4

CALCUTTA. 9th Augus 1922

LOVELOCK & LEWES.

[ 187 ]

LICENSED MEASURERS DEPARTMENT

for the year ending 30th June 1922.

1922	INCOME.		Rs. A. P.	Rs. A.
June 20	By Re-valuation of securities		27,587 6 0	
	" Interest on securities		25,728 4 3	11
	,. Forfeited contributions and interest		6,439 10 3	
				59,755 4
1				
		-		11
			111	
İ		i	111	
				- 1
				- 11
			111	
				11
				11
	1		- 111	11
			- 111	- 11
- 1				11
j				
		İ		- 11
j			- 111	
			- 111	
		1		- 11
		į	- 111	59,755 4
	Total Rs.			au, (aa) 4 1

J. A. TASSIE, E. H. H. SQUIRE, } Trustees.

## PROVIDENT

BALANCE SHEET as

			запаг	(UB)	SHEEL a
· LIABILITIES.			Rs.	А. Р.	Rs. A.
Employés subscriptions					2,86,727 2
Departmental contributions to en	mployés				2,88,611 5
Capital Account					20,000 0
Forfeited Fund Suspense Accoun	nt			]	8,765 3
Retiring Bonus Fund	***				6,845 0
			1		
				111	
				Ш	11
			ŀ	111	11
					1 1
			İ		
					- 11
				Ш	
			}	$\prod$	
				111	- 11
				111	- 11
				Ш	- 11
		j			
	Total, Rs.	- 1		1 1 1	1 1

CALCUTTA, 9th August 1932.

LOVELOCK & LEWES, Managers. [ 189 ]

# LICENSED MEASURERS DEPARTMENT.

## FUND.

at 30th June 1922.

ASSETS.	Rs.	A. P.	Rs. A. F.
34 per cent. Government Promissory Notes			
Rs. 28,900-0-0 @ Rs. 58-0-0	16,762	0 0	1 1
4 per cent. Calcutta Municipal Debentures Rs. 10,000-0-0 @ Rs. 72-12-0	E 075		
, 34,500-0-0 @ Rs. 72-12-0 , 34,500-0-0 @ , 72-14-0	7,275 25,141		
., 23,500-0-0 @ ,, 70-0-0	16,450		
,, 31,500-0-0 @ ,, 69-12-0	21,971		
,, 30,000-0-0 @ ,, 69-0-0	20,700	0 0	1 1
, 17,000-0-0 @ ,, 68-0-0 , 4,000-0-0 @ ,, 67-0-0	11,560		
41 per cent. Calcutta Port Trust Debentures	2,680	0 0	1 11
Rs. 1,500-0-0 @ Rs. 84-0-0	1.260	0 0	1 1
4 per cent. Calcutta Port Trust Debentures	1,200	"  "	1
Rs. 6,500-0-0 @ Rs. 73-0-0	4,745		
,, 1,000-0-0 @ ,, 71-0-0	710		
, 3,500-0-0 @ ,, 70-0-0 , 37,500-0-0 @ ,, 70-8-0	2,450 26,437	8 0	
, 6,000-0-0 @ , 69-8-0	4,170		
, 8,500-0 0 @ , 68-0 0	5,780		
,, 44,500-0-0 @ ,, 68-8-0	30,482	8 0	1 1
4 per cent Bombay Improvement Trust			l il
Debentures. Rs. 7,000-0-0 @ ,, 65-0-0	4,550	ol o	1 11
41 per cent. Rangoon Municipal Debentures	4,550	1 4 0	1 11
Rs. 18,000-0-0 @ Rs. 88-0-0	15,840	0 0	
4 per cent. Rangoon Port Trust Debentures	1	11	
Rs. 10,000-0-0 @ Rs. 66-0-0	6,600	0 0	
4 per cent. Rangoon Port Trust Debentures	6,000	0 0	1 11
Rs. 10,000-0-0 @ Rs. 60-0-0 44 per cent. Rangoon Port Trust Debentures	0,000	9	
Rs. 10,000-0-0 @ Rs. 88-0-0	8,800	0 0	
10 Shares of Imperial Bank of India		1.	
Rs 5,000-0-0 @ Rs. 1,418-0-0	14,180		11
6 per cent. Bonds 10 years Rs. 45,000-0-0	44,943	12 0	
20 Shares (part paid) of the Imperial Bank of India Rs. 2,500-0-0 @ Rs. 382	7,640	0 0	
5 per cent. Fixed Deposit in the Hongkong &	1,010	1	
Shanghai Banking Corporation	50,530		
6 per cent. Bonds 5 years Rs. 40.000-0-0 @ Rs 1001	40,000	0 0	,
6 per cent. Bonds 10 years Rs. 1,50,000-0-0	1,49,812	9 6	-
@ Rs. 99-14-0	1,40,012	9	5,47,471 11 3
Accrued Interest on Government Paper, Muni-	í		
cipal Debentures, Fixed Deposits and other			
Investments			9,331 910
Casii			11
With Imperial Bank of India			54,145 6 2
		!	
TOTAL RS			6,10,948 11 3
Total Inc.			

J. A. TASSIE, E. H. H. SQUIRE, Trustees.

CALCUTTA, 9th August 1929.

R. ELLIS, Superintendent. [ 191 ]

LICENSED MEASURERS DEPARTMENT.

## FUND.

for the year ending 30th June 1922.

Cr.

1922	-	INCO	OME.		Rs.	А. Р.	Rs.	А. Р.
June	30	By Interests on Loans			173	6 s		1
		., Interest on Govern	ment Paper		32	1 10	205	8 6
							200	1
				İ				
		,		ĺ				
	1							
	ĺ		TOTAL Rs.		***		205	8 6

LOVELOCK & LEWES, CHARTERED ACCOUNTANTS

Auditors.

[ 192 ]

# OFFICERS' COMPASSIONATE

BALANCE SHEET ...

						11 10 10 1		
LIAE	ILITIES.			Rs.	А. Р.	Rs.	А. Р	Ì
Balance at credit shewn as	per last stat	ement		7,418	9 2		Н	
Add Profit for the year	***			201	14 6	7,620	7 8	
						1,020	118	
			į					
					П			
				j				
			ł					
					Ш			
				ļ			П	
			ĺ		11			
					Ш			
					П			
					Ш		П	
	Т.	TAI, Rs.			7	,620	8	

CALCUTTA, 9th August 1922.

R. ELLIS Superintendent. [ 193 ]

# LICENSED MEASURERS DEPARTMENT.

## FUND.

at 30th June 1922.

ASSETS	ŝ.				Rs.	Λ. 1	Rs.	۸.
Loans to Measurers							2,589	4
Government Promissory price)	Note 	Rs.	1,000/-	(cost		. .	948	12
Accrued interest on above							13	3
Jasu— Vith the Imperial Bank of In	dia						4,069	4
							İ	
								H
						П		
						11		_

LOVELOCK & LEWES, CHARTERED ACCOUNTANTS.

f 194 1

## BABUS' COMPASSIONATE

# PROFIT AND LOSS ACCOUNT

1922	CHA	ARGES.			Rs.	A. P.	Rs.	Α. 1
June 3	To Sundry expenses						. 1	9
	,, Balance being pro Balance Sheet	dit for the	year carrie	d to			41	13
				ĺ				
							į	
		Tor.	al Rs.				43	6 6

CALCUTTA, 9th August 1922,

R. ELLIS, Superintendent. [ 195 ]

# LICENSED MEASURERS DEPARTMENT.

FUND.

for the year ending 30th June 1922.

1922		INCOME.		Rs.	A. P.	Rs. A. P
June	30	By interest on Loans				43 6
			TOTAL Rs.	 		43 6

LOVELOCK & LEWES. CHARTERED ACCOUNTANTS. Auditors.

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# BENGAL CHAMBER OF COMMERCE,

## BABUS' COMPASSIONATE

BALANCE SHEET as

					ŀ	Γ
LIABILITIES.	Rs.	As.	Р.	Rs.	As.	P.
Balance at credit shewn as per last statement	2,064	9	2			
Add Profit for the year	41	13	6	2,106	6	s
					1	
		İ				
•						
				ĺ		
			- 1			
		i	-		ļ	
				ļ		
		1			į	
TOTAL Rs				2,106	6	

CALCUTTA, 9th August 1982,

R. ELLIS, Superintendent. [ 197 ]

## LICENSED MEASURERS DEPARTMENT.

## FUND.

at 30th June 1922.

ASSETS.	Rs.	As.	Р.	Rs.	As	P
Loans to Babus				1,261	9	
Casu—  With the Imperial Bank of India				841	13	
						The same of the sa
				,		
TOTAL RS.				2,106		

LOVELOCK & LEWES,

CHARTERED ACCOUNTANTS. Autitors.

## MEASURERS

Dr. REVENUE ACCOUNT from

Establishment Tent Football Miscellaneous Char Stationery and Pri Library Hockey Tennis Refreshments	nting 				1,553 232 244 417	15 0 8 0 4 6 3 7	
Football  Niscellaneous Char  Stationery and Pri  Library  Hockey	ges nting 				244	4 6	
Miscellaneous Char Stationery and Pri Library Hockey Tennis	ges nting 		•••			11	
Stationery and Pri Library Hockey Tennis	nting 			i	417	3 7	
Library Hockey Fennis		***					
Hockey Tennis					22	8 0	11
Tennis					582	4 0	- 11
		***			100	4 0	
Refreshments					675	5 0	
						0 3	
Balance carried to	Profit and	Loss Acco	unt				3,877 14 380 14

CALCUTTA 9th August 1922.

R. ELLIS, Superintendent. [ 199 ]

## LICENSED MEASURERS DEPARTMENT.

CLUB.

1st July 1921 to 30th June 1922.

Cr.

*	INC	OME.			Rs.	A. P.	Rs. A
Subscriptions					1,775	0 0	
Wine			•••		804	10 2	
L. M. D. Contri	bution		***		1,200	0 0	
Smokes					237	0 6	
Sweep Fund	***	•••			242	2 0	4,258
				İ			
*							
						Ш	
				ĺ			- 1
			TOTAL Rs.			11	4,258 1

LOVELOCK & LEWES, Hony. Auditors.

[ 200 ] BENGAL CHAMBER OF COMMERCE, MEASURERS PROFIT AND LOSS ACCOUNT 1922 June 30 Depreciation on Furniture 21% ... Balance being profit carried to Balance Sheet 424 428 TOTAL Rs. R. ELLIS CALCUTTA, 9th August 1922 Superintendent.

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LICENSED MEASURERS DEPARTMENT.

CLUB.

to 30th June 1922. Rs. 1922 380 14 4 June 30 By Balance from Revenue Account 47 4 0 ,, Interest for the year TOTAL Rs.

LOVELOCK & LEWES.

Honorary Auditors.

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## MEASURERS

BALANCE SHEET as

CAPITAL & LIABILITIES.	Rs.	As.	Р.	Re.	As.	P,
Capital— Balance at Credit as per last Statement	3,060	14	9			
Add profit for the year	424	1	0			
iabilities— For Goods supplied, unpaid wages. etc				3,484 322	15	6
Calcutta Sporting Club— Amount subscribed by members				55	0	0
TOTAL Rs.						

CALCUTTA, 9th August 1932.

R. ELLIS, Superintendent.

# [ 203 ]

# LICENSED MEASURERS DEPARTMENT.

## CLUB.

at 30th June 1922.

ASSETS.	į	Rs.	Λs.	Р.	Rs.	As.	Ρ.
Famiture— As per account at July 1st, 19	921	163	8	0			
Less sold during the year		39	15	0			
		123	9	0			
Additions during the year		630	-0	0			
		753	9	0			
Less Depreciation		4	1	4	749	7	١,
Stores— Stock at 30th June 1922					383	11	11
Outstanding— On Gear Supply account		119	4	0			
By L. M. Department		1,000	0	0	1,119	4	١.
Cash— With Alliance Bank of Simla	, Ld.				1,610	7	
							-
						ì	l
					}		
						1	
						1	
			1	1	ì		1

LOVELOCK & LEWES, Hony, Auditors.

## LICENSED MEASURERS DEPARTMENT.

Schedule of charges for weighing and measuring goods.

(Revised with effect from 23rd July 1922.)

- All charges shown in the subjoined list are subject to a surtax of 40 per cent. with the exception of the special fees under clauses 7, 8 and 9, which are not.
- The minimum charge for any order to be executed at the Docks or Jetties, or in the Stream is Rs. 10 per Officer per day; in the event of no work being done, an attendance fee of Rs. 10 will be charged.
  - 3. The following are certain special charges :-
  - (a) Goods selected for arbitration and sealed by the Officers of the Department, Rs. 10 per lot.
  - (b) Piece-Goods measured and weighed for arbitration or survey purposes Rs. 10 per case.
  - (c) Gauging done in connection with weighment Rs. 5, otherwise Rs. 10 for only gauging.
  - (d) Coal, Iron and similar Minerals in bulk As. 4 per ton.
  - (e) Hides and Skins :-

## Measurement or Weighment.

Any figu	ire u	p to 1	10%	Over I and up to	1	Over	d ´	an	
m:1 : p.1						up to	15%	up to	100%
Hides in Bales	•••	As.	9	As.	10	As.	11	As.	12
Hides in Casks		,,	6	,,	7	,,	8		9
Hide Cuttings		,,	6		7			"	
TY: 2. The Line				23		"	8	,,	9
Hide Fleshings		27	6	"	7	21	8	,,	9
Skins in Bales		,,	3	"	34	,,	4		41
Skins in Casks		,,	3		-	"		"	
		"		,,,	$3\frac{1}{2}$	,,	4	,,,	41
per bale or eask e	alcul	ated	on t	he enti	re shir	nmont			

4. If the weighment or measurement of percentages other than those shewn in the annexed schedule of rates is required, special arrangements must be made with the Superintendent. Special

## [ 205 ]

arrangements must also be made for weighing or measuring coal, ballast and similar articles or for stock-taking.

- 5. For night work (5 P.M. to 7 A.M.) a fee of Rs. 15 is charged for the attendance of each Officer, the Department reserving the option of charging double weighment and measurement fees instead; if no work is done the attendance fee will be charged in each case.
- 6. For each Officer in attendance at Mills, Press Houses or Godowns, a minimum charge of Rs. 12 per day is levied.
- 7. For work at Mills, Press Houses or Godowns the following additional special charges are also levied:—
  - (a) Within a limit of 20 miles of the Hooghly Bridge, for the attendance of each Officer Rs. 10.
  - (b) Exceeding 20 and up to 30 miles in distance from the Hooghly Bridge, for the attendance of each Officer Rs. 15.
  - (c) Distances beyond a limit of 30 miles to be a matter for special arrangement.
- 8. The following holiday fees are charged in addition to the schedule rates:—
  - (a) On Sundays Rs. 10 for each Officer.
  - (b) On New Year's Day, Good Friday, King Emperor's Birthday and Christmas Day Rs. 20 for each Officer.
- When the attendance of Officers is required between 5 a.m. and 7 a.m. or between 5 p.m. and 7 p.m. a fee of Re. 1 per hour or part of an hour for each Officer will be charged.
- 10. The Department have the right of refusing the acceptance of any order.

				Weig	e fo		Rate for
ARTICLES.		Quantitie	s.			116	measure-
		-		10 p	p to		ment up to
							7 per cent.
Marie In James		D 100 h-		Rs.	As	P.	late.
Aloes in bags	•••	Per 100 ba	gs	-0	12	0	-/2/6 per ton
Aller				١.	12	0	of 50 c.ft.
Alum , , Aniseed in bags	•••	,, ,, ,,	•••	0	12	0	do.
Antseed in bags Arrowroot in cases	•••	"""	•••	1 6	12	0	do.
Arrowroot in cases Asafoetida in boxes	• • • •	" case	•••	l ö			do.
	•••	" box	•••		1	0	do.
Baggage Bag cargo, unenumerated	•••	" packag	e	0	1	0	do.
	•••	, 100 ba		0	12	0	do.
	•••	"bale	•••	0	0	6	do.
	. ***	" 100 ba		0	12	0	do.
Beeswax in cases	•••	" case	•••	0	1	0	do.
Betelnut in bags	•••	" 10) ba	ga	0	12	0	do.
Blood in bags (dry)	•••	,, ,, ,,		0	12	0	do.
Bone Meal in bags	•••	,, ,, ,,	•••	0	12	0	do
Borax in cases	•••	" case	• • • •	0	1	0	do.
Bran in bags	•••	" 100 ba		0	12	0	do.
Bristles in cases	•••	" case	• • • •	0	1	0	do.
Buttonlac in chests	•••	" chest	•••	0	2	0	do.
Camphor in cases	•••	" case	• • • •	0	1	0	do.
Canvas in bales	•••	" 100 ba	es	1	8	0	do.
Cardamonis in cases	•••	" case		0	1	0	do.
Carpets in bales		" 100 ba	les	1	8	0	do.
Cased Cargo, unenumerated	١	" ·case		0	1	0	do.
astor Oil in cases	•••	,, ,,	•••	0	1	-0	do.
Chalk	•••	,, ton		0	4	0	do.
Chillies in bags	•••	" 100 ba	ζ8	0	12	0	do.
China Root in bags	***	23 23 24		0	12	0	do.
Chiretta in bales	• • • •	,, "bale	es	1	0	0	do,
Chussums in bales	***	" " "		1	0	0	do.
Cigars in cases	•••	" case		0	1	0	do.
Cloves in bags	•••	" 100 has	ζS	0	12	0	do.
Cloves in cases	•••	" case		0	1	0	do.
Coal	•••	"ton		0	4	0	do.
ochineal in bags	•••	,, 100 հոչ	zs	0	12	0	do.
Cocoanuts in bags	•••	,, ,, ,,		0	12	0	do.
Cocoons in bales	•••	", ", bale	es	1	0	0	do.
Coffee in bags	•••	" " bag	8	0	12	0	do.
Coffee in hogsheads	•••	" hogshe		0	4	0	do.
Coir in bales Coir fibres in bales	•••	" 100 bal	es	1	0	0	do.
		" " "	•••	1	0	0	do.
Coke	•••	"ton	• • • •	0	6	0	do.
Copper	•••	" "		0	4	0	do.
Copper Ore	•••	n .n.	•••	0	4	o.	do.
Copra in bags		" 100 bag	rs	0	12	ő	do.
Corah in bales Coral in cases		" "bale	8	1	0	ó	do.
Acres 1 1 1	• • • •	" case	•••	0	1	0	do.
Jotton in Dales	•••	" 100 bal	es	ĭ	0	ō	-/-/6 per
Cotton waste in bales				- 1	1	1	bale.
Joseph Waste In Dales	•••	, ,, ,, ,,		1	0	0	-/-/6 per
Transfer in Land		. "				-	bale.
Cowries in bags	• • • •	" "bagi	3	0	12	0	-/2/6 per ton
					- 1		of 50 c.ft.
Cutch in cases		" " case	s	1	0	0	do.
	•••	" " bagi	·	ō	12	ŏ	do.
Cutch in bags							
Cylinders	•••	" ton		0 1	4 1	0.1	do
Cylinders Dates in bags (dry)			s	0	12	0	do.
Cylinders		2003	s			0	do. do. do.

	ī		R	te fo	)r	1 Rate for
ARTICLES.	- 1	Quantities.	weig	thme	nt	measure-
1111100101	J	Quantition.		ip to		ment up to
	_		10 p	er ce		7 per cent.
			Rs.	As.	P.	
Dyestuff in cases	٠ ا	Per case •	0	1	-0	-/2/6 per ton
	١					of 50 c.ft.
Figures	- 1	,, ,,	0	2	-0	do.
Fire-bricks	٠.	, ton	0	4	0	do.
Fishing rods in bundles	٠. ا	" bundle	- 0	1	- 0	do.
Farniture	٠l	"ton …	0	4	-0	do.
Fuses		n	0	12	0	do.
Garlie and Onions in bags		., 100 bags	0		0	do.
Ghee in cases		" case	0	12	0	do.
Ginger in bags		" 100 bags	ő	2	0	do.
		" box	ŏ	12	0	do.
			0	12	ŏ	do.
		,, ,, ,,	ő	î	l ö	do.
Gunnies in bales			ĭ	8	l ŏ	do.
Guts in casks			ó	2	ŏ	do.
Hemp in bales		" cask " 100 bales	ĭ	ő	ŏ	-/-/6 per
remp in ones in	.	,, too out			"	bale.
Hides in bales	IJ	"bale …	0	9	0	/9/- per bale.
Hides in casks		" cask	0	6.	0	16/-per cask.
Hide Fleshings in bales		" bale	o i	6	0	/6/- per bale
Hide Cuttings in bales		,, ,,	0	-6	0	do.
Horns, Hoofs and Tips in bag		., 100 baga	0	12	0	12/6 per ton
, ,	١	, ,	1			of 50 c.ft.
India Rubber in bags		,, ,, ,,	- 0	12	0	do.
India Rubber in cases	.	" саве "	0	1	0	do.
Indigo in chests	. [	" chest	0	2	0	do.
Iron or other metals	.	"ton	0	4	0	do.
Jute in bales	٠l	" 100 bales	1	0	0	-/-/6 per
	- 1					bale.
Jute in drums	٠. ا	" " drums	1	0	0	-/-/6 per drum.
YE - YES - 3 to 3	- 1	1	0	12	0	-/2/6 per ton
Kut Wood in bags .	۰۰	" " baga		12	١ ٠	of 50 c.ft.
T !	ı	case	0	1	0	do.
Lac in cases Lac in bags		" 100 have	ŏ	12	0	do.
			ŏ	î	ő	do.
Lard in cases		" " ;	ŏ	l î	ŏ	do.
Linseed cake in bags		100 h	ŏ	12	l ŏ	do.
Logs		" ton	ő	4	0	do
Machinery			Ó	8	0 :	do.
Malama in bags		" 100 bags	0	12	0	do.
Manganese Ore		"ton	0	4	0	do.
Mats in bales		" 100 bales	1	0	0	do.
Mica in cases		" case	0	1	0	do.
Mi-cellaneous packages .	.	" package …	0	1	0	do.
Molasses in casks .		., cask	0	2	9	do.
Molasses in bags	٠I	"bag	0	)	0	do.
Mother o'-pearl in bags		" 100 bags	0	12	0	do. do.
Mother o'-pearl in cases		" case	0	12	0	do.
Myrabolams in bags .		" 100 bags	0	12	0	do.
Nails in kegs		., keg	ŏ	12	0	do.
Nutmegs in bags		" 100 bags	ŏ	12	0	do.
Nux Vomica in bags .		,, ,, ,,	0	12	0	do.
Oil Cake in bags		,, cask	ŏ	2	ŏ	do.
Oil in casks		" cask	ŏ	ĩ	ŏ	do.
Oil in cases		" chest	ŏ	2	ŏ	do
Opium in chests	••	" "	~			1

The second

CALCUTTA, 20th July 1922.

#### 201

#### BENGAL CHAMBER OF COMMERCE.

At a Special General Meeting of the Chamber, held on the 4th October 1883, the following Resolution was adopted:—

W That Rule 1 under the Chamber? Unawaye Schedule be altered as follows in accordance with the Resolution proposed and adopted by the mercentide community at their meeting on the 3rd Jely 1882, and in accordance with the notice issued by the Chamber of Commerce, on the 4th July 1882, nater rule 23 of the Chamber?

- That where freight is payable by measurement, measurement be by Sworn Measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2.—That measurement be taken at place of shipment, i.e., exporting wharf, jetty or press-house where adjacent to place of shipment at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.-That such measurement be final.
- That in cases of shut-out cargo or cargo transferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship; further, that all expenses connected with the measurement thereof be payable by the shippers.
- 8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah for shipment direct by boat be measured by the Sworn Measurers in the Railway Company's shed while being removed in actual course of shipment.
- 9.—That all baled cargo pressed at, or exported from, any of the Presshouses to which a Sworn Measurer may be attached be treated in the manner as jute, and as provided for in the second Resolution.
- 10.—That gunny bales packed at, or exported from mills, within the limits of the port, be also measured as described in the second Resolution.
- 11.—That gunny bales or other cargo exported by boat direct from outside the limits of the port be measured by the Sworn Measurers on the deck of the ship or alongside; but it shall be optional with outside mills and press-houses to make arrangement with the Managing

the ticket downwards.

Committee, on such terms as may be mutually agreed on for the attendance of Sworn Measurers at their ordinary shipping wharves for measurements in accordance with Rule 2.

12.—That all baled, cascal, or other cargo not provided for in any of the foregoing Resolutions, and which at present is measured on this side under any of the toming selectules now in use in the Port, or which may require to be measured on this side, by a special arrangement made between shapers and ship that all such cargo be measured on the Ossoon IL-oas Wharf (if for experty by boat) or in the jetty shots of if the experty by the Sworn Measurers.

13.—That for the present the Sworn Measurers to be appointed to carry out this scheme be placed under the direction of a Representative Committee to be nominated by the Committee of the Chamber of Commerce.

14.—That the charge for measurement be defrayed by the ship.

1st January 1384. 0

H. W. I. WOOD, Secretary

## SCHEDULE.

if the bales have been pressed in 400 lbs, press boxes: but where bales pressed in 500 lbs. press boxes are also included in the lot, the percentage must be taken proportionately. All crooked or badly-pressed bales shall be objected to for measurement, and the Measurer shall cause all such bales to be returned to the Press-house, having previously ripped open the lashings in such a way as to cause them to be re-pre-sed; but if Press-houses elect to have them shipped, a fair percentage of all such bales must be measured. Measurement to be taken at the largest part of the bale inside the lashing on the one side and outside on the other. In taking the length and breadth, the measurement of one bale shall be with ticket upwards and of another with

Not less than seven per cent, to be measured

Cotton.
Gunny Cloth.
... Bags.
Piece-goods.
Twist and all other
goods packed in
baies bound with
hoops.

Jute. ... Cuttings.

Cotton.

Hemp.

Rejecti ns.

.. Rope Engs.

Safflower.
Tobacco Leaf and
all other goods
packed in bales
bound with rope

Gunny Cuttings.

lashing.

Not less than seven per cent. to be measured of each assortment, and the measurement must be taken of the surface and not over the hoop binding. In small lots up to 50, not less than five bales are to be measured.

Sheliac.
Button Lac.
Lac dye.

Tea.

Piece-goods and all other goods packed in case.

Not less than five per cent. of each assortnt to be measured.

Hides. Skins.

Indigo.

Not less than five per cent. of each assortment and size to be measured.

Fishing Rods.

Five to ten per cent. to be measured.

#### PROVIDENT FUND.

(As amended to the 1st of July 1921.)

- These Rules and Regulations shall take effect as from the 1st day of January 1899.
- "Department" shall be and include the members of the Committee, for the time being, of the Licensed Measurers Department of the Bengal Chamber of Commerce.
- "Managers" shall be the person or persons in whom the management of the Fund shall, for the time being, be vested as hereinafter provided.
- "Trustees" shall be and include the Trustees of the Fund, for the time being, appointed as hereinafter provided.
- "Salary" comprises only the fixed monthly salary received by each employee from the Department and does not include any allowance, bonus, commission, or other remuneration or profit whatever, derived by any employee by any means outside his fixed ascertained salary.
- 3 The management of the Fund shall, subject to the general supervision and control of the Department, be vested in the members, for the time being, constituting the firth of Messrs. Lovelock and Lewes, Chartered Accountants, or such other person or persons as the Department may, from time to time, at its uncontrolled discretion appoint, and the necessary expenses of management, including the remuneration of the Managers (to be, from time to time, agreed on by the Managers and the Department), shall be borne by, and be a charge on, the Fund.
- 4. The Committee of the Licensed Measurers Department shall appoint, annually, two Trustees of the Fund, both of whom shall be members of the Committee. In the event of a vacancy occurring in the course of any year, the Committee shall appoint one of their number to fill the vacancy for the remainder of such year.
- 5. Every employee of the Department in the service of the Department in receipt of a salary of not less than thirty-five rupees

monthly who was in the service of the Department as on 1st January 1899, or who shall join the service of the Department on or after that date, shall submit to these Rules and Regulations, and every such employee shall sign an Agreement (in the form annexed to these Rules and Regulations) to become a member of the Fund.

- 6. As and from the 1st day of July 1920 every member of the Fund shall subscribe a sum equal to  $8\frac{1}{2}$  per cent. on the amount of his salary in respect of each month.
- 7. The Department shall in any manner it may think most convenient, from time to time, deduct from any sum payable by them to any member whether by way of salary, or otherwise, such sum as may be required to pay any subscription due from him to the Fund, and shall, from time to time, pay over to the Managers all sums so deducted by them.
- 8. The subscriptions of any member absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed during such absence, but any member shall be at liberty, subject to the consent of the Department, to subscribe on the full amount of his salary, if desired, provided notice in writing of such desire shall have been given by him to the Department prior to the due date of payment of salary, next after such member shall have obtained leave or furlough.
  - 9. Deleted, 28th July 1910.
- 10. For and in respect of each complete year ending with the 30th day of June the Department shall contribute to the Fund a sum equal to the aggregate amount of the subscriptions of the members for such year.
- 11. The Managers shall, from time to time, pay into the Bank of Bengal at Calcutta, or any other Bank at Calcutta sanctioned by the Department, to the credit of an account to be opened, in the names of the Trustees, all moneys received by the Managers after payment thereout of the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys shall be withdrawn from such account only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Department.

12. All moneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees at their discretion in any of the following securities, that is to say, any of the rupee or sterling securities of the Government of India. or the securities of the Government of Great Britain or any securities, the interest on which is or shall be guaranteed by the Government of India or in the Bonds, Debentures or securities of, or issued by, any public, municipal or local body or authority in India or in the fully paid-up stock or shares of any of the Presidency Banks in India, or in the Mortgage Debentures of any joint-stock Company of limited liability having paid up share Capital. the par value whereof exceeds the nominal amount of any debentures issued by such Company, and on the ordinary share capital of which an average dividend of 10% has been paid for five years prior to the date of the investment, or on the mortgage debentures of the Bengal Chamber of Commerce or on fixed deposit with or loan to the Bank of Bengal, Allahabad Bank, Limited, Alliance Bank of Simla, Limited, Chartered Bank of India, Australia and China. Hongkong and Shanghai Banking Corporation, Mercantile Bank of India, Limited or the National Bank of India, Limited, with power for the Trustees at their discretion from time to time to vary or transpose such investments into or for others of any nature hereinbefore authorised.

13. The Trustees shall, from time to time, upon the written requisition of the Managers by a sale of the investments standing in their name or of a sufficient part thereof or by a loan on the security of the same, raise such sum or sums as may be required for the purposes of these Rules and Regulations.

14. All sums that may, under the provisions of rule 10, be contributed in any year to the Fund shall on, or as soon as may be, after the 30th day of June in each year, be paid by the Department to the Trustees and, subject to the provisions hereinafter contained, be credited by the Managers to the members' respective accounts.

15. On, or as soon as may be after, the 30th day of June in each year, the Managers shall prepare an account shewing the amount available on that date for division among the members arising from the interest accrued on securities, any sums allocated or forfeited to the Fund under these Rules and Regulations, and all

other moneys (if any) that should properly be brought into account. They shall ascertain and fix the market value, as on the said 30th June, of the total net investments and securities held by or belonging to the Fund, including interest up to the same day on any securities on which interest is usually calculated on sale or transfer thereof, and after deducting payments made therefrom, they shall forthwith debit or credit the account, as the case may be, with the difference between the cost according to the books of the Fund and the then market value (as so fixed and ascertained as aforesaid) of the said investments and securities.

After debiting the account with all expenses of management the Managers shall subject to the provisions hereinafter contained debit or credit each member in proportion to the amount standing to his credit on each 30th June (in respect of subscriptions and interest thereon and contributions and interest thereon) with his share of the balance of such account.

16. A statement of account of each member shall be made up to the 30th June of each year, and each member shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

17. Except, as is by these Rules and Regulations expressly provided, no member, or any person or persons on his behalf, in respect of his interest in the Fund, shall be entitled to claim any payment of money to him or them.

18. On the death of any member while in the service of the Department the managers shall, subject to these rules, pay to his executors, or administrators, or to the grantee of a Succession Cortificate the amount standing to his credit in the books of the Fund on the 30th day of June proceeding such death, and shall also pay to his executors, or administrators, or to the grantee of Succession Certificate, the amount in full of his paid-up subscriptions for the then current year together with an additional sum equivalent to such paid-up subscriptions for the then current year and payable by the Department to the Fund on account of the deceased member on the 30th of June following in accordance with the provisions of rule 10, but without any addition for interest for such broken period.

19. On the retirement or voluntary resignation of any member from the service of the Department without the existence of any cause justifying his dismissal, the Managers shall pay to him the aggregate amount subscribed by him to the Fund and the amount (if any) standing to his credit for interest thereon and shall,

in respect of the balance standing to his credit in the books of the Fund on the 30th day of June preceding such resignation or retirement, pay to him one twentieth part of such balance for each completed year of service and the balance, if any, of all moneys then standing to his credit in the books of the Fund shall, notwithstanding the provisions of rule 14, be forthwith forfeited to the use of the Fund and shall be dealt with accordingly.

20. In case of any member becoming permanently incapacitated owing to injury sustained whilst in the service of the Department or in case of resignation or retirement with the previous written sanction of the Department of any member owing to illness, old age, or any other reason considered adequate by the Department and so certified in writing by them, the Managers shall (subject to the provisions of these Rules) pay to such incapacitated, resigning or retiring member the amount standing to his credit in the books of the Fund on the 30th day of June preceding such incapacity, resignation, or retirement and also (subject as aforesaid) the full amount of his paid-up subscriptions for the then current year together with an additional sum equivalent to such paid-up subscriptions for the then current year and payable by the Department to the Fund on account of the incapacitated, resigning or retiring member on the 30th of June following in accordance with the provisions of rule 10, but without any addition for interest for such broken period.

21. If any member shall be dismissed from the service of the Department, the Managers shall (subject to these Rules and in particular notwithstanding the provisions of Rule 14) pay to him the aggregate amount subscribed by him to the Fund and amount (if any) standing to his credit for interest thereon and the balance, if any, of all moneys then standing to his credit in the books of the Fund shall (subject as aforesaid), upon such dismissal be forfeited to the use of the Fund and shall be dealt with accordingly. Provided also that the Managers may at any time, at the discretion of the Department, pay to any such dismissed member the amount to which he would have been cutitled under Rule 19, if he had not been dismissed and had voluntarily resigned from the service of the Department.

22. The Department shall have a first and paramount charge upon the amount, from time to time, standing to the credit of each member and upon all other moneys of the Fund in or to which he may be interested or entitled for and in respect of all losses, damages, costs and expenses, which the Department may at any

time pay, sustain, or be put to, by reason of any act of embezzlement or default of or by such member and the amount, from time to time, standing to the credit of each member, and all such other moneys as aforesaid shall be deemed and treated as a deposit made by him with the Department as security for his fidelity and be dealt with accordingly; and in the event of any claim arising by the Department against any member under this rule, the same shall be paid, so far as the funds in which such member shall be interested shall extend, by the Fund to the Department on the written requisition of the Committee of the Department, and such member shall forfeit all right and interest thereto and therein.

## 23. Deleted 1st July 1920.

24. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of probate or Letters of Administration or Succession Certificate or for any other purpose, such certificate shall be in the following form:—

# BENGAL CHAMBER OF COMMERCE LICENSED MEASURERS DEPARTMENT PROVIDENT FUND.

It is hereby certified that the balance standing in the books of
the Provident Fund of the Licensed Measurers Department,
Bengal Chamber of Commerce, to the credit of
of on the
day ofwas Rupees
Dated thisday of19
Manayers.

25. No member shall be entitled to transfer or assign, whether by way of security or otherwise howsoever, his interest or any part thereof in the Fund, and no such transfer or assignment shall be valid, and the Managers, Trustees, or Department shall not recognise or be bound by notice to them respectively, of any such transfer or assignment, and all moneys standing in the books of the Fund to the credit of the member so transferring or assigning his interest as aforesaid shall, notwithstanding anything contained in these Rules and Regulations, forthwith be forfeited as from the date of such transfer or assignment, to the use of the Fund, and be dealt with accordingly; and further, if any prohibitory order or attachment, or process of a Civil Court, be served upon the Trustees, or the Department, or the Managers, or any of them or any person on their behalf, by which any moneys standing to the credit of any member in the books of the Fund shall be attached, or be ordered to be paid into a Civil Court, or be ordered to be withheld from such member, such moneys shall notwithstanding anything contained in these Rules and Regulations forthwith be forfeited to the use of the Fund, and be dealt with accordingly.

And if any member shall file his petition in insolveney or be adjudged bankrupt, or if he or his property, shall otherwise become amenable to any law relating to bankruptoy or insolvency in India, Great Britain or elsewhere or if he shall make any arrangement or composition with his creditors, his interest and every part thereof in the Fund shall notwithstanding anything contained in these Rules and Regulations thereupon cases and determine and all moneys then standing, and which thereafter might during the period of his bankruptey or insolvency stand to the credit of the member in the books of the Fund shall forthwith be likewise forfeited to the use of the Fund and be dealt with accordingly.

25A. The Department shall be at liberty in their uncontrolled discretion if they shall so think fit at any time after the forfeiture of any sum or sums standing to the credit of any member made under any of the foregoing rules to give such forfeited moneys or any part thereof, and in any manner which they may deem desirable, to or for the benefit of any such member, his wife, children or relations and the Managers shall deal with such moneys accordingly on the written requisition or instructions of the Department.

25B. If any member shall become a lunatic or of unsound mind or his mental incapacity shall be proved to the satisfaction of the Department, then, unless and until a Committee to the estate of such lunatic shall be duly constituted, the Department shall be at liberty to withhold and retain any money so standing as aforesaid to the credit of such member: Provided that the Department shall be at liberty, if the Department in their uncontrolled discretion shall so think fit, at any time thereafter, to give such moneys or any part thereof for the benefit of any such member or his wife, children or relations, and the Managers shall deal with such moneys accordingly on the written requisition of the department.

26. It shall be lawful for the Department, from time to time and at any time hereafter, in writing under their lands, to alter, vary, modify, remake, resemd, or add to these Rules and Regulations or any of them, but so that no such alteration, variation, modification, remaking, rescission, or addition shall affect the rights of any member with respect to the Fund.

27. If any dispute shall, at any time, arise between the Managers or the Trustees, for the time being, of the Frand on the one hand and member or any executor, administrator, or next-of-kin of any member or any person claiming as such next-of-kin, in any other capacity, on the other hand, regarding these Rules and Regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such ease the matter in dispute shall be referred in writing to two arbitrators and such reference shall be deemed to be a submission to arbitration within the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Licensed Measurers Department of the Bengal Chamber of Commerce, and that I agree to be bound by them.

Dated theday of19
Name in full
Date of birth
Nature of appointment
Date of joining service
Salary per month, Rupees
Signature
Witness

REPORT
ROYAL EXCHANGE



## ROYAL EXCHANGE, CALCUTTA.

REPORT OF THE COMMITTEE FOR THE YEAR ENDED

31st December 1922.

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

## GENTLEMEN,

In accordance with the provisions of rule 7 of the rules of the Royal Exchange, we have now the honour to submit a report on its working for the year ended 31st December 1922.

- 2. During the year two individual members changed their designations to firm members, one individual member was absent, three firm members resigned, and three individual and seven firm members were elected. At the end of the year there were upon the Exchange Register 173 firm and 23 individual members. A list of the firms and individual subscribers on the 31st December 1922 is appended to this Report.
- 3. We submit a balance sheet and revenue account for the year ended 31st December 1922, which has been prepared, as usual, by Messrs. Lovelock and Lewes, Accountants to the Bengal Chamber of Commerce. The surplus of income over expenditure shewn in the Revenue Account is Rs. 3,640-9-6 against Rs. 4,081-14-1 in the year 1921.

In accordance with the provisions of rule 21 of the Rules of the Exchange, this amount has been transferred to the Bengal Chamber of Commerce as a contribution towards the payment of the Debentures issued by the Chamber, and of the interest thereon,

We are, GENTLEMEN,

Your obedient servants,

Campbell Rhodes, President. W. L. CAREY, Vice-President.

Members.

C. A. Jones

GEO: MORGAN N. L. MACDOWELL

T. O. AINSLIE

CECIL KENNEDY J. C. Forrester

E. R. HARTLEY

H. M. HAYWOOD, Secretary.

CALCUTTA, 31st January 1923, ROYAL EXCHANGE, CALCUTTA.

BALANCE SHEET as at 31st Dece

Rs. As. P	0	21	21
	1,270 0	3,694 12	4,964 12 4
Rs. As. P.		3829 7 3	
	:	1 1 .	:
 ASSETS.	Octstanding— Subscriptions	CASIT— At Imperial Bank of India In hand	TOTAL RS.
As. P.	1,324 3 0	9	1,964 12 6
Rg.	1,324	3,640	f96 <sup>†</sup>
Rs. As. P Rs. As. P.			!
	ī	:	:
LIABILITIES.	Sundries	Визал. Силиви от Солиянсе— Солтибинов Account	Total Rs.

225

# ROYAL EX.

REVENUE ACCOUNT as

EX	PENDITURE.			Rs.	As,	P.	Rs.	As.	P.
To Rent							18,000	0	0
, MONTHLY CON CHAMBER	TRIBUTION TO OF COMMERCE	тив Ве	NGAL				6,000	0	0
" Establishmen	r						6,910	4	9
"RESTAURANT L	ICENSE						169	3	0
, BOOKS AND NE	WSPAPERS						2,913	12	6
,, Stamps							45	2	0
., PRINTING AND	STATIONERY						248	11	6
, Telephone Su	ESCRIPTION				١		800	0	0
,, PETTY CHARGE	s						2,300	8	6
, Electric Ligh	TS AND FANS,	etc.					3,528	0	9
,, Cost of Ticke	TS FOR MEMBER	28					297	13	6
SURPLUS INCOME O to Bengal Chami tion Account (Rt	per of Comme	ree Conts	rred ibu-	, and the state of			2,640	10	6
	TOTAL I	ts,			i		44,>54	0	0

Examined and found correct.

CALCUTTA,
The 31st January, 1923.

LOVELOCK & LEWES,

Chartered Accountants,

Auditors.

# CHANGE, CALCUTTA.

at 31st December 1922.

11	COME.	1	Rs.	As.	Р.	Rs.	Aĸ.	P.
By Entrance Fees		 				400	0	0
,. Subscriptions						14,454	-0	(1
•		i						
		. 1						
		i						
		1						
		-						
								ĺ
		1				44,854	0	-

CAMPBELL RHODES,
Presiden

H, M. HAYWOOD.

# ROYAL EXCHANGE, CALCUTTA.

#### COMMITTEE FOR THE YEAR 1922.

#### President :

SIR CAMPBELL RHODES, C.B.E., M.L.A., MESSRS. HOARE, MILLER & Co., LD.

#### Vice-President :

Mr. W. L. Carey, M.L.C., Messrs. Bird & Co.

#### Members :

Mr. C. A. Jones,

Messrs. Place, Siddons & Gough.

Mr. Geo. Morgan, M.L.C.,
Messrs. Morgan, Walker & Co.

Mr. N. L. MacDowell,
Messrs. D. Easton & Co.

Mr. T. O. Ainslie,

Messrs. Singlair & Co.

Mr. Cecil Kennedy,

Manager, National Bank of India, Ld.

Mr. E. R. Hartley,

Messrs. Pigott, Chapman & Co.

Mr. J. Campbell Forrester, M.L.C., Messrs. Smith, Forrester & Co.

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## LIST OF MEMBERS AS ON 31st DECEMBER 1922.

## FIRMS.

Allen Brothers & Co., (India) Ld., Alliance Bank of Simla, Ld., (4) Anderson, Wright & Co., (4) The Angus Co., Ld., (9) Apcar & Co., (1) Alex. A. Apcar, (Jr.), (2) T. S. Apear & Co., (9) Arakiel Bros., (2) Armitage & Co., (2) Armstrongs & Main, Ld., (3) Asiatic Petroleum Co. (India). Ld., (7) G. Atherton & Co., (4) W. Atkinson & Co., (2) W. & T. Avery, Ld., (2) Balmer, Lawrie & Co., (6) Barry & Co., (4) George Barton & Co., (3) Becker, Gray & Co. (Calcutta) Ld., (2) Begg, Dunlop & Co., (3) Sir Jacob Behrens & Sons (2) Bengal Coal Co., Ld., (3) Bengal-Nagpur Railway Co., Ld. Bengal Telephone Co., Ld., (4) Berthoud & Co., (2) Bird & Co., (14) Birkmyre Brothers, (9) Blacker & Co., (11) Blackwood, Blackwood & Co. Bombay Co., Ld., (3) Bullen & Co., (2) Burk Brothers, (3) Burn & Co., Ld., (19) W. J. Burn & Co., (1)

Calcutta Improvement Trust (3) "Capital," Ld., (3) H. D. Cartwright & Co., (9) Chartered Bank of India, Australia & China (3) S. C. Chunder & Co., (2) Cobbold & Co., (3) Commercial Union Assurance Co.. Ld., (5) Comptoir De L'Industrie Du Jute (C. I. J.), (1) Cox & Co., (3) W. S. Cresswell & Co. A. Damiano & Co., (2) Demetrius Brothers, (2) John Dickinson & Co., Ld., (4) A. B. Duigenan, Ld., (3) W. F. Ducat & Co., (2) J. C. Duffus & Co., Ld., (2) Duncan Brothers & Co., (5) East Indian Railway Co., (3) Eastern Bank, Ld., (4) Eastern Bengal Railway, (5) D. Easton & Co., (3) Ellerman's Arracan Rice & Trading Co., Ld., (2) Henry F. Elliott (India), Ld., (3) "Englishman," Ld., (3) A. W. Figgis & Co., (3) James Finlay & Co., Ld., (21) G. A. Georgiadi & Co., (1) Gillanders, Arbuthnot & Co., (19) Gladstone, Wyllie & Co., (7) C. T. Godfrey & Co., (4)

Graham & Co., (19)

Gramophone Co., Ld., (2)

P. E. Guzdar & Co., (3) W. Haworth & Co., (5) F. W. Heilgers & Co., (16) George Henderson & Co., (14) W. T. Henley's Telegraph Works Co., Ld., (3) Alfred Herbert (India), Ld., (3)

Hoare, Miller & Co., Ld., (3) Hollingshurst & Co. India, Ld., (4 Holmes, Wilson & Co., Ld., (4)

Imperial Tobacco Co. of India. Ld., (6) India Trading Co., (Inc.) (2) Innes, Watson & Co., (5) International Banking Corporation (9)

Jardine, Skinner & Co., (26) Jessop & Co., Ld., (3) A. M. John & Co., (1) Ivan Jones, Ld., (3)

Kettlewell, Bullen & Co., (3)

Kilburn & Co., (5) Killick, Nixon & Co., (3) King Brothers, (6) John King & Co., Ld., (3) Marcus Koch & Co., (1) Landale & Clark, Ld., (11) Landale & Morgan, (6) Linton, Ld., (2) Liverpool, London and Globe Insurance Co., Ld., (2) London and Lancashire Insurance Co., Ld., (3) Lovelock & Lewes, (3) H. V. Low & Co., Ld., (3)

James Luke & Sons, (2)

Ludlow Jute Co., Ld., (8) Lvall, Marshall & Co., (3)

Mackenzie, Lyall & Co., (3) J. Mackillican & Co., (2) Mackinnon, Mackenzie & Co., (6) Macneill & Co., (3) A. M. Mair & Co.: (5) S. Manasseh & Sons, (3) W. G. Martelli & Co., (1) Martin & Co., (4) Massey & Co., (4) Mather & Platt. Ld. (4) E. T. McCluskie & Co., (3) McGregor & Balfour, Ld., (3) McLeod & Co., (3)

E. Meyer & Co., Ld., (3) Mercantile Bank of India, Ld., (3) Metropolitan Vickers Electrical Co., Ld., (3) D. L. Millar & Co., (4) Mitsui Bussan Kaisha, Ld., (6) Moran & Co., (15)

Morgan, Walker & Co., (5) Motor Union Insurance Co., Ld., (2)

Mytton, Wallace & Co., (2) Joakim Nahapiet & Co., (3)

National Bank of India, Ld., (3) New Zealand Insurance Co., Ld., (2) Normans, Ross & Co., (8)

Orient Co., (India), Ld., (3)

F. C. Pallachi & Co., (3) Parry & Co., (5) Perman & Hynd, (8) Petrie, Marshall & Co., (1)

Petrocochino Brothers, (3)

FIRMS-concld.

Pigott, Chapman & Co., (14) Place, Siddons & Gough, (12) Planters' Stores & Agency Co., Ld., (4) Poppe, Delius & Co., (9) Port Commissioners, Calcutta, (52 Ralli Brothers, (14) J. Reed & Co., (2) Remington Typewriter Co., (India) Ld., (3) Royal Insurance Co., Ld., (4) A. N. Sassoon & Co., (2) David Sassoon & Co., Ld., (4) E. D. Sassoon & Co., Ld., (3) James Scott & Sons, Ld., (3) Senda, Barnet & Co., (4) Shaw, Wallace & Co., (49) Duncan Sherriff & Co., (2) R. Sim & Co., Ld., (7) Sinclair & Co., (8) Sinclair, Murray & Co., Ld. (11) Skippers & Co., Ld., (7) Smith, Forrester & Co., (2) E. A. Sopher & Co., (2)

South British Insurance Co., Ld., Standard Oil Co. of New York. R. Steel & Co., Ld., (4) Steiners, Ld., (3) Stewarts & Lloyds, Ld., (2) Tata Sons Ld., (3) T. M. Thaddeus & Co., (2) Thomas Duff & Co., Ld., (1) J. Thomas & Co., (27) Turner, Morrison & Co., Ld., (35) Union Insurance Society of Canton, Ld., (3) United States Steel Products Co., (2) Walker, Goward & Co., (3) Thomas Walker & Co., (1) W. J. Walker & Co., (3) G. Ward & Co., (4) Williamson, Magor & Co., (2) Windram & Co., (2)

Andrew Yule & Co., Ld., (6)

Ziffo & Co., (3)

INDIVIDUALS

D. C. Mangos. H. A. Adams, (Jr.) J. S. Manook. Ezra Arakie. A. R. C. Miller. C. G. Baxter. D. J. Parsons. John S. Brodie. Geo. S. Pelly. F. S. Cubitt. F. W. Pettitt. S. G. Demetrius. R. L. B. Gall. P. Pogose. C. O. Gregory. R. H. M. Rustomjee.

G. I. M. Gregory. J. R. Saklat. A. R. Gubbay. W. T. Stoddart. A G. Holmwood. P. O. Vertannes, David Wooster King.

# ROYAL EXCHANGE

## RULES.

- 1. The Royal Exchange is intended for the use of members only, in accordance with the rules and regulations hereinafter set out.
- 2. The election of members shall be vested in the Committee, and the elections shall be by ballot or otherwise at the ordinary monthly meetings. The Committee may elect a limited number of honorary members.
- 3. The Royal Exchange shall be managed by a Committee of nine persons. The President and Vice-President of the Bengal Chamber of Commerce shall be ex-officio President and Vice-President of the Committee of the Royal Exchange. The members of the Royal Exchange shall elect seven members of the Committee, including—one merchant, one banker, one stock broker, one exchange broker, one produce broker and one freight broker,—Failing such members offering themselves, others will be eligible.
- 4. The election of members of the Committee, under the preceding rule, shall take place in February of each year; and the new Committee shall come into office from the first March next ensuing after the election. The election shall be by hallot.
- 5. The exchange shall be open to members from 10 a.M. to 5 P.M., except on Saturdays, when it shall be open from 10 a.M. to 2 P.M. The holidays to be observed by the Royal Exchange shall be the holidays declared by the Bengal Chamber of Commerce.
- 6. The Committee shall have power from time to time, besides electing members, to make bye-laws, fix the rates of entrance fee and subscription, and generally to conduct the business of the Royal Exchange and of the Restaurant attached thereto, as an Association working in connection with the Bengal Chamber of Commerce.
- The Committee shall submit, in February of each year, a report of the working of the Royal Exchange to the Committee of the Bengal Chamber of Commerce.
- 8. No person shall be allowed to attend the Exchange without having previously paid his entrance fee and subscription,

- $^{*}$  9. The subscription to the Royal Exchange shall be for the present:—
  - Rs. 15 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 5 per mensem for every additional representative. A payment of Rs. 40 per mensem by a firm or company shall secure the right of membership for the whole of their European staff, but he names of those members of the staff, who are to exercise the privilege of attending the Exchange, must be sent in to the Secretary, who will furnish each one with a ticket, as under rule 10.
  - Rs. 8 per mensem for every individual not established under the style of a firm or company.

For mofussil members, the subscription shall be as follows:-

- Rs. 6 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 3 per mensem for every additional representative.
- Rs. 3 per mensem for each individual not established in the mofussil under the style of a firm or company.

The above subscriptions shall be collected monthly, as from the 1st of July 1918.

- 10. Each subscriber, on payment of his subscription, will be furnished with a ticket, which must be produced on demand. Any subscriber refusing to show his ticket, when so demanded, shall be liable to refusal of admission at the discretion of the Master.
- 11. Any person creating a disturbance in the Royal Exchange or wilfully interfering with the comfort of the subscribers, shall be liable to removal from the list of members.
- 12. Members may use the reading-room and lounge of the Exchange, but shall not remove any papers, books, maps or documents of any kind from the premises.
- 13. Members may have the use of Committee rooms set apart for the purpose of public meetings. Application for the use of rooms will be dealt with according to priority.

<sup>\*</sup>As adopted by a Special General Meeting of the Royal Exchange held on the 7th April 1918,

- 14. Public companies, and associations not members of the Royal Exchange, may have the use of Committee rooms for the purposes of public meetings of shareholders or members upon payment of a fee to be determined by the Committee, and to be deposited at the time of making the application.
- 15. No assistant to a firm or company shall be eligible for election unless one of his principals is a member. A member elected as an assistant to a firm or company, and who shall cease to be an assistant of such firm or company, shall thereby cease to be a member, but may be afterwards elected as an assistant, under the rule, or as a principal.
- 16. The name of any member who shall neglect, after written notice, to pay his subscription within two months after it is due, shall be posted in the room, and if the subscription shall remain unneid for a further term of two weeks, shall cease to be a member
- Any individual member, who may be absent from Calcutta for more than three consecutive calendar months shall be entitled to claim exemption from payment of his subscription during such
- 17. The Committee shall have power to call a General Meeting of the members of the Exchange at their discretion. They shall call a General Meeting upon receiving a requisition signed by fifteen members. At meetings called by requisition only the business mentioned in the requisition shall be transacted.

18. All proceedings of the Committee shall be subject to confirmation at the next ensuing General Meeting.

## RESTAURANT.

19. Complaints in any way affecting the Restaurant shall be made to the Committee in writing,

#### VISITORS.

20. Strangers visiting Calcutta and non-residents of Calcutta may be introduced by any subscriber for ten consecutive days and, may, on payment of one-half the subscription, be elected temporary members for a period of not less than one month and not more than three months, and not oftener than once a year. Subscribers introducing strangers must enter the names of the persons introduced in a book provided for that purpose.

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- 21. After defraying the necessary expenses, any balance of the funds of the Royal Exchange shall be made over to the Bengal Chamber of Commerce as a contribution towards the payment of the debentures issued by the Chamber, and to the interest thereon.
- 22. The Secretary and the Assistant Secretary of the Bengal Chamber of Commerce shall be ex-officio Secretary and Assistant Secretary of the Royal Exchange.
- 23. The Assistant Secretary of the Bengal Chamber of Commerce shall be ex-officio Master of the Royal Exchange, and all complaints and suggestions shall, in the first instance, be made to him
- 24. A list of newspapers supplied to, rooms shall be exhibited in a conspicuous place in the reading-room, and the Committee may add others to the list, upon receiving a requisition from twenty-five members, showing that such additions would be desirable and useful.
- 25. No advertisement bills will be allowed to be posted in any of the rooms of the Exchange, or on the walls of the Exchange premises and no samples of goods shall be exhibited.
- 26. The rules, or any of them, may not be rescinded or altered, nor may new rules be made, unless by a resolution passed at a Special General Meeting, at which at least twenty-five members shall be present, and such resolution must be passed by a majority consisting of at least two-thirds of the number of votes given. Resolutions passed under this rule shall come into force at once, and shall not need confirmation at any subsequent Special General Meeting.

By order,

H. M. HAYWOOD, Secretary.

## ROYAL EXCHANGE

## BY-LAWS.

- 1. Newspapers and Books are not to be removed from the premises.
- 2. Any one found writing upon, or defacing, the walls or notice boards at the Exchange, or the books or newspapers in the readingroom, or otherwise injuring them, may be excluded for such time as the Committee may determine.
- 3. The Committee shall have power to close any part of the Royal Exchange, from time to time, on such occasions and for such time as they may deem necessary.
- 4. Any members having a suggestion to make as regards the papers kept in the Exchange or for adding thereto, shall address the Committee through the Master.
- 5. Members may use the reading-room for the purpose of taking notes or memoranda, or consulting works of reference available to members.
- 6. The Committee will supply "Royal Exchange Memorandum forms", which are only to be used on the premises.
- Tiffins will be supplied in the Restaurant according to a notice approved by the Committee and to be signed by the Master.
- 8. Wines and spirits will also be supplied at rates to be approved by the Committee.
- 9. The Restaurant shall be open for such hours as may, from time to time, be approved by the Committee.
- 10. The lessee of the Restaurant may supply dinners to members, to be given on the top flat; the rates for these dinners shall be a matter of arrangement between the lessee and the members concerned. When such dinners are given, the lessee shall pay to the Committee the sum of Rs. 4 for use of the rooms, cook-rooms, etc. on the top flat.
- 11. Disorderly conduct in the restaurant, or excess of any kind, shall be reported by the lessee to the Committee, through the Master, and shall be dealt with as the Committee may determine.

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- 12. The lessee of the Restaurant shall not employ any person, the disapproval of whose conduct shall have been communicated to him by the Committee.
  - 13. A Smoking-room will be provided on the top flat.
- 14. The Committee appeal to members to abstain from giving servants of the Exchange, or of the restaurant, any gratuities. The Committee lay stress upon this by-law.
- 15. The Broker's room is entirely private and admission thereto is at the pleasure and discretion of the members of the room.
- 16. A room, or rooms will be set aside, on the top floor, where members may make a change of dress.
- 17. By arrangement with the Master, a room on the top flat may be reserved for private meetings.
- 18. Mofussil members may have their correspondence addressed to the care of the Master, Royal Exchange.
- 19. A list of newspapers supplied to the Royal Exchange shall be exhibited in a conspicuous place in the Reading-room.

By order of the Committee,

H. M. HAYWOOD, Secretary. MEMORANDUM & ARTICLES OF ASSOCIATION

BENGAL CHAMBER OF COMMERCE.

#### MEMORANDUM OF ASSOCIATION

OF

# THE BENGAL CHAMBER OF COMMERCE.

- The name of the Association is the Bengal Chamber of Commerce.
- The Registered Office of the Association will be situate at No. 1, Clive Street, Calcutta or at such other place in Calcutta as the Association may from time to time determine.
  - 3. The objects for which the Association is established are-
  - (1)—To promote and protect the trade, commerce and manufactures of India, and in particular the trade, commerce and manufactures of Calcutta.
  - (2)—To watch over and protect the general commercial interests of India, or any part thereof, and the interests of persons engaged in trade, commerce or manufactures in India, and in particular in Calcutta.
  - (3)—To consider all questions connected with trade, commerce and manufactures.
  - (4)—To collect and circulate statistics and other information relating to trade, commerce and manufactures.
  - (5)—To promote or oppose legislative and other measures affecting trade, commerce and manufactures.
  - (6)-To adjust controversies between members of the Associa-
  - (7)—To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.
  - (8)-To establish just and equitable principles in trade.
  - (9)—To form a code or codes of practice to simplify and facilitate transaction of business.
  - (10)—To maintain uniformity in rules, regulations, and usages of trade.
  - (11)—To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world and concert and promote measures for the protection of trade, commerce and manufactures, and persons engaged therein.

- (12)—To provide, regulate and maintain a suitable building or room, or suitable buildings or rooms, for a Commercial Exchange in Calcutta.
- (13)—To provide rooms and other facilities for holding and conducting sales of property, brokerage or commercial transactions, meetings of creditors, companies or arbitrators and other like matters.
- (14)—To establish and conduct in or in connection with any building or room erected, provided, regulated or maintained by the Association for the purposes aforesaid a restaurant for the use of the members of the Association and others resorting to such building or room for the negotiation or transaction of business.
- (15)—To acquire by purchase, taking on lease, or otherwise, lands and buildings, and all other property, movable and inno outlings, and all other property, movable and inno outlings, and all other property are purchased in the purchase the purchase of the purchase and in particular to acquire by purchase the premises No. 1 and 2, Cilve Street, Calentta, for such Commercial Exchange as mentioned in sub-section (12) and extrain property on the south side of New China. Exzar Street, and to carry into effect the contract already entered into between the Hon'lle Mr. J. L. Mackay, C.I.E., on behalf of the Association and the Liquidator of the New Oriental Banking Corporation, Ld., and others for the purchase of the said several premises for the purchase of the said several premises for the purchase of the said several premises for
- (16)—To sell, improve, manage, develop, exchange, lease or let, under-lease or sublet, mortgage, dispose of, turn to account or otherwise deal with all or any part of the property of the Association.
- (17)—To construct upon any premises acquired for the purposes of the Association any building or buildings for the purposes of the Association, and to alter, add to, or remove, any building upon such premises.
- (18)—To borrow or raise any moneys required for the purposes of the Association, upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures charged upon all or any of the property of the Association.
- (19)—To subscribe to, become a member of, and co-operate with, any other Association, whether incorporated or not, whose objects are altogether or in part similar to those of this Association, and to procure from and,

- communicate to any such Association, such information as may be likely to forward the objects of this Association.
- (20)—To do all such other things as may be conducive to the extension of trade, commerce or manufactures, or incidental to the attainment of the above objects or any of them.
- 4. The income and property of the Association, whencesoeve derived shall be applied solely towards the promotion of the objects of the Association, as set forth in this Memorandum of Association, and no portion thereof shall be paid or transferred, directly or indirectly, by way of dividend or bonus or otherwise howseever by way of profit, to the persons who at any time are, or have been, members of the Association or to any of them, or to any person elaiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of renumeration to any officers or servants of the Association, or to any member thereof, or other person in return for any services actually rendered to the Association, or the payment of interest on money beroved from any member of the Association.
- The fourth paragraph of this memorandum is a condition on which a license is granted by the local Government of Bengal to the Association, in pursuance of Section 26 of the Indian Companies' Act, 1882.
- If any member of the Association pays or receives any dividend bonus, or other profit in contravention of the fourth paragraph of this Memorandum, his liability shall be unlimited.
- 7. Every member of the Association undertakes to contribute to the assets of the Association, in the event of the same being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time at which he ceases to be a member, and of the costs, charges and expenses of winding up the same and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or incase of his liabilities becoming unlimited, such other amount as may be required in pursuance of the last preceding paragraph of this Memorandum.
- 8. If, upon the winding up or dissolution of the Association, there remains, after the satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed among, the members of the Association, but shall be given or transferred to some other institution or institutions, having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of dissolution and in default thereof by such Judge of the High Court of Judicature at Fort William in Bengal as may have or acquire jurisdiction in the matter.

No.	Names, Addresses and Description of Subscribers.
. 1	JAS. L. MACKAY, 16, STRAND ROAD, CALCUTTA,
	Merchant.
2	P. PLAYFAIR,
	5, Lyon's Range, Calcutta,
	Merchant.
3	JOHN A. RALLI,
	9, CLIVE ROW, CALCUTTA,
	Merchant.
4	J. A. TOOMEY,
	3, Council House Street, Calcutta.
	Bank Manager.
5	JAS. TURNER,
	3, CLIVE GHAT STREET, CALCUTTA,
	Merchant
6	R. GARDINER,
	East Indian Railway House, Clive Street,
	Agent, E. I. Ry. Co.
7	J. N. STUART,
	103, CLIVE STREET.
	Merchant.
8	JAS. STEVENSON.
	9, CLIVE STREET.
	Merchant
9	N. H. T. BECKER.
	2-8, CLIVE Row,
	Merchant
	merendut.

Dated the 20th day of June 1893.

Witness to the above ELPHINSTONE JACKSON,
Signatures.

Articled Clerk to R. L. Upton,
Solicitor, Calcutta.

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#### ARTICLES OF ASSOCIATION

OF

# THE BENGAL CHAMBER OF COMMERCE.

- Adopted by Special Resolution of the Chamber passed and confirmed at Extraordinary General Meetings held on the 30th day of May, 1919, and the 20th day of June, 1919.
- 1. In these Articles, unless there be something in the subject or context inconsistent therewith—
  - "THE CHAMBER" means "The Bengal Chamber of Commerce" incorporated under Section 26 of the Indian Companies' Act, 1882.
  - "MEMBER" means a member of the Chamber.
  - "GENERAL MEETING" means a general meeting of the Chamber.
  - "THE PRESIDENT" means the President of the Chamber.
  - "THE VICE-PRESIDENT" means the Vice-President of the Chamber.
  - "THE COMMITTEE" means the Committee of the Chamber elected under these Articles.
  - "THE SECRETARY" means the Secretary to the Chamber.
  - "BRITISH SUBJECT" for the purposes of these Articles means:—
  - (a) Any person born within His Majesty's dominions and allegiance whose parents were nutural-born or naturalised British subjects, provided that such naturalised parents have entirely renounced all allegiance to any foreign State.
  - (b) Any person born out of His Majesty's dominions whose parents were natural-born British subjects.
- $2.\ {\rm For}$  the purpose of registration the Chamber is declared to consist of 300 members.
- 3. The Committee may, when they think fit, register an increase of members.
- 4. The Chamber is established for the purpose expressed in the Memorandum of  $\Delta s$ ociation.

#### MEMBERS.

- There shall be three classes of members, namely, Chamber Members, Associate Members, and Honorary Members.
- 6. Every individual, firm, joint-stock company or other corporation, respectively, who or which was a member of the Chamber

on the 28th day of February 1917, and has not ceased to be a member since that date shall ipso facto and without election be a Chamber Member of the Chamber.

7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers and persons engaged in commerce, agriculture, mining or manufacture, and persons engaged in or connected with art, science or literature, who are partials subjects shall be eligible for election as Chambor Members.

8. Every person not being a British subject similarly engaged or interested other than a subject of a State with which the British Empire was at war on the 1st January 1918, shall be eligible for election as an Associate Member.

9. Any firm engaged in commerce, agriculture, mining or manifecture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context, apply to firms, joint-stock companies and other corporations, mutatis mutandis, subject nevertheless to the following conditions, namely:—

- (a) Any firm, company or corporation of which three-fourths of the capital, in the case of a firm, shall belong to, or in the case of a company or corporation shall be represented by shares held directly by persons with one British subjects and of which the remaining one-fourth of the capital or any part thereof in the case of a firm shall not belong to, or in the case of a company or corporation shall not be represented by shares held or controlled directly or indirectly by persons who are subjects of a State with which the British Empire was at war on the 1st January, 1918, shall be eligible for admission as a Chamber Member.
- (b) Any other firm, company or corporation not being a firm, company or corporation of which a Partner, Director, Agent or Manager shall at the time of application for admission to membership be a subject of a State with which the British Empire was at war on the 1st January, 1018, shall be eligible for admission as an Associate Member.
- (c) Any firm, company or corporation being a Chamber Member other than a firm, company or corporation elected prior to the 28th February, 1917, shall be deemed ineligible to continue a Chamber Member if three-fourths of the capital in the case of a firm shall case to belong to, or in the case of a formany or corporation shall cease to be represented by shares held directly by persons who are British subjects and upon

the happening of any such events as aforesaid the firm, company or corporation shall immediately give notice thereof to the Secretary and the name of the firm, company or corporation shall be struck off the list of Chamber Members and entered in the list of Associate Members.

- (d) Any firm, company or corporation being a member of either class shall be deemed ineligible to continue a member of the Chamber which in the case of a firm shall introduce as a partner or in the case of a company or corporation shall elect as a Director, Agent or Manager any person who shall be at the time of such introduction or election a subject of a State with which the British Empire was at war on the 1st January, 1918, and upon any such introduction or election as aforesaid (of which the firm, company or corporation shall immediately give notice to the Secretary) the name of the firm company or corporation shall be struck off the list of members of the Chamber.
- (c) Any firm, company or corporation which is a candidate for membership as a Chamber Member shall send with the proposal form provided for by Article 14 of these Articles a declaration, in the case of a firm, by one of the partners of the firm, or in the case of a company or corporation by one of its directors or by any manager or officer, of any such firm, company or corporation duly authorized by power-of-attoracy that the firm, company or corporation, as the case may be, is eligible for election as a Clisamber Member.
- (f) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber but only those persons, firms, companies or corporations which shall have been admitted to membership as Chamber Members shall be entitled to yet.

10. Any individual who was, or in the case of a firm any of whose partners were, or in the case of a company or corporation any of whose Directors, Agents or Managers were or one-fourth of whose shareholders were a subject or subjects of any country or State which was at wur with the British Empire on the 1st January 1918, shall not be eligible for election as Associate Members for a period of ten years for the 1st January 1919, and thereafter such class of individuals, firms, companies or corporations shall not be eligible for election as Associate Members unless and until it shall be decided to admit such class as Associate Members by a majority of three-fourths of the Chamber Members present and voting at a General Meeting specially convened for that purpose.

11. An Associate Member shall not be entitled to vote for any purpose whatever, nor to hold any effice in the Chamber nor to act as an arbitrator of the Chamber nor to participate in any Trust or Provident Fund which may hereafter be created for the benefit of the members of the Chamber or their assistants. Subject as above Associate Members shall be entitled to all the other privileges of Chamber Members.

12. Any firm, joint-stock company or other corporation eligible for election as a Chamber or Associate Member may become a Chamber or Associate Member in their conventional or corporate name.

13. Subject to the provisions and restrictions contained in these Articles, the rights and privileges of membership may, in the case of a firm elected in their conventional name as a member of either class, be exercised by any partner in such firm or by any person authorised by power-of-attorney or letter of procuration to sign the name of the firm or to sign such name per procuration and may, in the case of a joint-stock company or other corporation elected a member in its corporate name, be exercised by any responsible

officer of such company or corporation.

14. A candidate for election either as a Chamber or Associate Member whether an individual, a firm or a Joint Stock Company or other Corporation, shall be proposed by one and seconded by another Chamber Member, and may be elected provisionally by the Committee and such election shall be subject to confirmation at the Annual General Meeting next ensuing such provisional election. The proposal form shall be sent in to the Secretary signed by the Proposer and Seconder and shall state the name in full of the candidate and in the case of a firm the names of the partners thereof, his or their address, business and nationality, and if British, whether natural-born or naturalised, and if naturalised, his or their previous nationality and date of naturalisation, and whether he or they has or have changed his or their name since the first of August, 1914. If the candidate is a Joint Stock Company or other Corporation, the proposal form shall set out the nationalities of the Directors, Agents, and/or Managers, and the proportion of shares respectively held by British (other than naturalised), naturalised British and non-British subjects, as the case may be. In case the candidate shall have been previously proposed and not elected the fact shall be stated and the number of times if more than one. In the event of the candidate being elected and it appearing subsequently at any time, to the satisfaction of the Committee, that any statement contained in such proposal form was incorrect in any material particular, the Committee may cancel the election and the member shall thereupon cease to be a member of the Chamber, but may be proposed and seconded again.

15. The Committee shall decide any question which may arise as to the eligibility or otherwise of any candidate for admission as a member of either class and their decision shall be final.

16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner, provided the business of the firm is continued in the conventional name in which such firm was elected a member.

- 17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.
- 18. Any member may withdraw from the Chamber by giving two calendar months' notice in writing to the Secretary of the intention of such member so to do and upon the expiration of the notice such member shall cease to be a member.
- 19. A member shall cease to be a member of the Chamber on his or their being adjudicated insolvent.
- 20. The annual subscription of each Chamber Member shall be Rs. 300 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable quarterly.
- 21. Honorary Members shall not be required to subscribe to the funds of the Chamber.
- 22. Any member whose subscription shall be three months in array, and who shall not pay such arrays within one month after written notice calling for such payment, shall cease to be a member, and the name of such defaulting member shall be removed by the Committee from the list of members.
- 23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any member of either class. Any such person, firm, company or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.
- 24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding article shall be eligible for re-election after the expiry of one year from the date of expulsion, provided not less than three Chamber Members in addition to the proposer and seconder concur in proposal for re-election.
- An individual who shall be expelled under Article 23 shall not be eligible for re-election.
- 26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.

- 27. Officials and others indirectly connected with the trade, commerce and manufactures of Bengal, or who may have rendered distinguished service to the interests represented by the Chamber, may be elected Honorary Members by the Committee upon the proposal of any two Chamber Members, whether members of the Committee or not.
- 28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.
- 29. Honorary Members shall be entitled to receive the last published report of the Committee, and to attend and speak, but not to vote, at any General Meeting held during their membership, and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of Committee or of any departmental committee or subcommittee.

#### REGISTER OF MEMBERS.

30. A list or register of members shall be kept, in which shall be set forth the names and addresses of the members. Chamber, Associate and Honorary, for the time being, and in which all changes in membership from time to time taking place shall be recorded. There shall also be entered in such register the nationalities of the partners for the time being constituting each firm and of the Directors for the time being of each Company or Corporation whether admitted to Membership as a Chamber Member or as an Associate Member.

#### OFFICERS

- 31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ondinary Members of Committee, a Secretary, and a Auditor. The Officers of the Chamber, with the exception of the Secretary and Auditor shall act without remuneration.
- 32. The Committee shall consist of nine Members, namely, the President and Vice-President and seven Members.
- 33. At the time of the adoption of these Articles the following are the Officers of the Chamber:—

President-The Hon. Mr. W. E. Crum, O.B.E.

Vice-President-A. R. Murray, Esq., C.B.E.

Ordinary Members of the Committee -

- 1. The Hon. Mr. F. W. Carter, C.I.E., C.B.E.
- 2. W. O. Grazebrook, Esq.

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3. W. J. K. Hegarty, Esq.

4. W. McA. Houstoun, Esq.

5. The Hon, Mr. R. V. Mansell, O.B.E.

6. J. A. Marshall, Esq.

B. A. White, Esq.

Secretary-H. M. Haywood, Esq.

Assistant Secretary-D. K. Cunnison, Esq.

Auditors-Messrs. Lovelock and Lewes.

- 34. The President, Vice-President and the ordinary members of the Committee shall retire at each Annual General Meeting. A retiring officer shall be eligible for re-election.
- 35. Any Chamber Member, any partner in or person holding as a Chamber Member in their conventional name, and any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporation are shall be eligible for election as an officer of the Chamber provided he is a British subject.
- 36. During the tenure of office as President, Vice-President or as an Ordinary Member of Committee by any partner in or person holding a power-of-attorney or letter of procuration from a firm registered as a Clamber Member in their convention name, or during the tenure of office as a President, Vice-President or as an Ordinary Member of Committee by any person being a responsible officer of any joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation, as the case may be, shall be eligible for election as a member of Committee.
- 37. If the President, Vice-President or any Ordinary Member of Committee shall be absent from Calentta for a period of three consecutive months, the Committee shall declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

#### ELECTION AND APPOINTMENT OF OFFICERS.

- 38. At each Annual General Meeting the Chamber Member shall fill up the places vacated by the retirement of the President, Vice-President and ordinary Members of the Committee.
- 39. The retiring members of the Committee shall, before their retirement from office, and before or contemporaneously with the issue of voting cards by the Secretary under the next succeeding article, intimate to Chamber Members of the Chamber the interests

for which it may, in their opinion, be desirable that special representatives shall be elected as members of the Committee.

- 40. The election of the President, Vice-President, and the ordinary Members of the Committee shall be determined by a majority of the votes of Chamber Members. Such votes shall be given by voting cards to be numbered and signed by the Sceretary, and to be issued by him not less than 14 days before the date of the Annual General Meeting. No voting cards shall be received or used nuless so numbered and signed.
- 41. The voting eards shall be returned to the Secretary within seven days from the date on which the same shall be issued, and no voting eards shall be used unless returned within that time.
- 42. On the return of the voting eards to the Secretary, such cards shall be examined by two Chamber Members who shall be appointed by the Committee as secratineers, and the secretaries appointed shall report the result of their examination for confirmation at the Annual General Meeting.
- 43. If any vacancy shall occur in the office of President of Vice-President during the interval between two Annual General Meetings the Committee shall if the vacancy shall occur in any month other than the months of January or February in any year, proceed to the election of a President or Vice-President, as the case may be, to fill the vacancy until the next ensuing Annual General Meeting. The votes shall be given by voting cards numbered, signed, issued, returned and examined in manner preserbed for the election of a President or Vice-President at an Annual General Meeting. The result of the examination of the voting cards up the service of the election of a President or Vice-President at an Annual General Meeting. The result of the examination of the voting cards by the serutineers shall be communicated to
- 44. Any vacancy in the Committee other than in the office of President or Vice-President occurring in the interval between two Annual General Meetings shall be filled up by the Committee electing a Chamber Member to supply the vacancy.
- 45. The Secretary and Assistant Secretary shall be appointed by the Committee at a remuneration, such appointment to be subject to confirmation at the next ensuing Annual General Meeting.
- 46. The Auditor shall, from time to time, be appointed by the Committee at a remuneration to be fixed by the Committee.

#### PRESIDENT.

47. The President shall preside at all meetings of the Committee, at all general meetings and over all deputations. He shall preside at the Annual General Meeting, address the members on such subjects as he may deem proper to bring to their notice, but

such address shall not be taken to represent the views of the Chamber or of the Committee unless such representation is expressly indicated.

48. The President shall also, at any time when he shall deem proper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of the Chamber, and shall perform such other duties as may be incident to the office of President.

#### VICE-PRESIDENT.

49. The Vice-President in the absence of the President shall have the powers and perform the duties of the President.

#### THE COMMITTEE.

- 50. The Committee shall meet at such times as they may deem as the summoning and holding of meetings of the Committee, and for the transaction of business at such meetings, and the record of their proceedings shall be open to the inspection of the Chamber Members subject to such regulations as the Committee may from time to time deem expedient.
- 51. The President or in his absence the Vice-President shall be ex-officio Chairman of the Committee. In the absence of both President and Vice-President, the Committee shall elect their own Chairman.
- 52. Five members of the Committee shall form a quorum for the transaction of business.
- 53. All proceedings of the Committee shall be subject to the control of the Chamber in Annual General Meeting.
- 54. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber, at least three days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt with or disposed of as the Meeting shall determine.
- 55. The management of the business and funds of the Chamber shall be vested in the Committee who in addition to the powers by these Articles expressly conferred upon them, may exercise all such powers and do all such acts and things as may be exercised or done by the Chamber and are not hereby or by law expressly directed or required to be exercised or done by the Chamber in general Meeting.
- 56. Without prejudice to the General powers conferred by Article 55 hereof, the Committee shall have power—
  - (a) To appoint any departmental committees or sub-Committees of the members of the Committee or of the

Chamber Members of the Chamber, and such departmental committees or sub-committees may be permanent or temporary or for special purposes as the Committee may determine.

- (b) To delegate, subject to such conditions as they think fit, any of their powers to departmental committees or sub-committees, and to make, vary and repeal bye-laws or rules for the regulation of the proceedings of departmental committees or sub-committees.
- (e) To make, vary and repeal bye-laws or rules for the regulations of the business of the Chamber, of the officers or servants or of the Members of the Chamber or of any department or section of the Chamber.
- (d) To enter into arrangements upon such terms and subject to such conditions as the Committee may deem desirable for working in connection with any Association organized for the protection or better development of any branch of trade, commerce or manufacture in Bengal or with like objects that may apply to be allowed to work in connection with the Chamber, provided the objects for which such Association is or shall be formed are not inconsistent with the objects of the Chamber as defined in its Memorandum of Association.
- (e) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber or for the propose of defining the terms and conditions of the joint working of the business of such Association, or as may from time to time be agreed upon between such Association and the Committee.

#### SECRETARY.

57. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence, and shall keep an account of the funds of the Chamber and of funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees, and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber, and of all Associations working in connection with the Chamber. He shall duly notify members of their election, shall countersign all cheques signed by the President or any Chairman of an Association, Fund or Committee, shall collect all dues from members of the

Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

#### ASSISTANT SECRETARY.

58. The Assistant Secretary, in the absence of the Secretary shall perform all or any of the duties of the Secretary, and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

#### AUDITOR.

59. The Auditor shall audit the accounts of the Chamber, of Departments of the Chamber, Associations connected with the Chamber, and of all funds connected with or controlled by the Chamber.

#### GENERAL MEETINGS.

60. General meetings shall be held in the month of February in every year at such place as the Committee may consider convenient for the despatch of business, at which a report of the proceedings of the Committee and the yearly accounts shall be submitted for confirmation. Such meetings shall be called Annual General Meetings.

61. The Committee may, whenever they think fit, and they shall upon a requisition made in writing by any five Chamber members, convene a Special General Meeting.

- 62. Any requisition made by the Chamber Members shall express the object of the Special General Meeting proposed to be called and shall be left with the Secretary.
- 63. Upon the receipt of such requisition the Committee shall forthwith proceed to convene a Special General Meeting, and such Meeting shall be held within 15 days from the date of the receipt of such requisition unless it be convened to consider, revise or amend (a) any bye-law or bye-laws relating to Arbitrations, (b) any bye-law or hye-laws relating to the Measurement Department of the Chamber, (c) the Chamber's Schedule of Commission Charges (d) the Chambers Tomage Schedule for the Port of Calcutta, (e) the Chamber's form of Bill of Lading, or (f) the regulations of the Chamber as contained in these Articles of Association.
- 64. One month's notice at the least specifying the place, the day and hour of meeting and the nature of the special business shall be given of any Special General Meeting convened to consider revise or amend the bye-leave or rules relating to Arbitrations or to the Measurement Department or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the port of Calculuta.

- 65. Six months' notice at the least specifying the place, the day and hour of meeting and the nature of the special business shall be given of any Special General Meeting convened to consider, revise, amend or deal with the Chamber's form of Bill of Lading.
- 66. At Special General Meetings only the business of which notice has been given or such questions as naturally arise thereon shall be discussed.
- 67. Resolutions passed at any Special General Meeting convened for the purpose of considering, revising or amending the bve-laws or rules relating to Arbitrations or to the Measurement Department, the Chamber's Schedule of Commission Charges, or the Chamber's Tonnage Schedule for the Port of Calcutta or for the purpose of considering, revising, amending, or dealing with the Chamber's form of Bill of Lading, shall not take effect unless and until such resolutions shall be confirmed at a subsequent Special General Meeting held as regards resolutions passed to revise or amend the bye-laws or rules relating to Arbitrations, or to the Measurement Department, the Chamber's Schedule of Commission Charges, or the Chamber's Tonnage Schedule for the Port of Calcutta, at an interval of not less than one month from the date at which such resolution was first passed, and as regards resolutions passed to revise, amend or deal with the Chamber's form of Bill of Lading at an interval of not less than three months from the date at which such resolution was first passed.
- 68. Subject to the provisions of the Indian Companies' Act 1913, as to the power to alter regulations by special resolution, three months' notice at the least specifying the place, the day and the hour of meeting and the nature of the special business, shall be given of any Special General Meeting convened to revise, alter or amend the regulations of the Chamber as contained in these
- 69. Except as herein, and in the Indian Companies Act, 1913, provided resolutions passed at any Special General Meeting shall take effect and come into operation on the dates on which they shall be passed unless the time from which they shall take effect and come into operation be otherwise expressly stated in such resolution.
- 70. The non-receipt of a notice convening any General Meeting by any member shall not invalidate the proceedings at any such meeting.
- 71. Any number of Chamber Members present and entitled to vote at an Annual General Meeting shall constitute a quorum, but at any Special General Meeting twelve Chamber Members shall constitute a quorum. No business shall be transacted at any Special General Meeting unless a quorum of Chamber Members is present at the commencement of such business.
- 72. If within half an hour from the time appointed for a Special General Meeting a quorum of Chamber Members is not present,

the meeting, if convened upon the requisition of Chamber Members, shall be dissolved. In any other case the meeting shall stand adjourned to the same day in the following week at the same time and place, and if at such adjourned meeting a quorum of Chamber Members is not present the meeting shall be adjourned sine die.

- 73. The Chairman may with the consent of the meeting adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.
- 74. Every question submitted to a General Meeting shall be decided by a majority of Chamber Members present and voting at such meeting.

#### VOTES OF MEMBERS.

- 75. Every Chamber Member shall have one vote.
- 76. Any number of representatives of a firm registered as a Chamber Member in their conventional name or any joint-stock company or other ecoprostion registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

#### NOTICES.

- 77. A notice may be served upon any member either personally or by sending it through the post in a prepaid letter addressed to such member at such member's registered address.
- 78. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

#### SEAL.

- 79. The Committee shall forthwith provide a common soal for the Chamber. The seal shall be deposited with the Secretary and shall never be affixed to any document except in the presence of the President or Vice-President and in pursuance of a Resolution of the Committee or of the Chamber in General Meeting.
- 80. Deeds, bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly excented.

# BENGAL CHAMBER OF COMMERCE.

## TRIBUNAL OF ARBITRATION.

## RULES.

#### Interpretation.

- 1. The marginal notes hereto shall not affect the construction Interpreta-hereof, and in these Rules the following words have the following meanings :--
  - (1) "CHAMBER" means the Bengal Chamber of Commerce.
  - (2) "Members" means the members for the time being of the Chamber.
  - (3) "TRIBUNAL", means the Tribunal of Arbitration hereby constituted.
  - (4) "REFERENCES" means any submission or agreement to refer differences or disputes to the Tribunal.
  - (5) "PARTY" shall include an individual, a firm or a company.
  - (6) "Court" means the Arbitrator or Arbitators appointed for determining a particular dispute, or the Umpire where an Umpire has been appointed and is acting in the arbitration.

# Objects and Constitution of Tribunal.

- II. The object of the Tribunal is the determination, settlement Objects and adjustment of disputes and differences relating to trade, business, manufactures and to customs of trade, between parties, all or any of whom reside or carry on business personally or by agent or otherwise in Calcutta, or elsewhere in India or Burma, by whomsoever of such parties the said disputes and differences be submitted.
- III (1) The Tribunal shall consist of and be constituted by Constitution such members or assistants to members as may, from time to time, annually or otherwise be selected by the Registrar as hereinafter mentioned and be willing to serve on the Tribunal.
- (2) The Registrar shall, from time to time, annually or otherwise as he shall consider necessary, select and make a list of such members and/or assistants to members as may be willing to serve to constitute the Tribunal for the time being, and shall circulate

to all members a printed copy of such list, and may, if he thinks fit. supply a copy of the said list to persons other than members applying for the same.

(3) The Registrar may at any time if he thinks proper so to do, add to the said list the names of other persons qualified as aforesaid, and it shall not be necessary in such case to print or to circulate any list of the added names, but a list of the members of the Tribunal complete for the time being shall be kept by the Registrar, and shall always be open to inspection by members on application, and, at the discretion of the Registrar, also by persons other than members.

Registrar.

IV. The Secretary, or Acting Secretary for the time being of the Chamber, shall be and he is hereby appointed to be and to act as the Registrar of the Tribunal and his duty as such shall ordinarily consist of or include the following:-

He shall, by himself or his subordinates, receive submissions, references, or applications to the Tribunal and receive navment of fees and costs; constitute the Court; receive all applications made to the Court by the parties and communicate to them the orders and directions of the Court; keep a register of submissions, references, and applications to the Tribunal and of awards, and such other books and memoranda, and make such returns as the Chamber or the Tribunal shall from time to time require, and generally carry out the directions of the Court, and take such steps as may be necessary to assist the Court in the execution of its functions.

#### Constitution of Court.

Appointment Arbitrators.

- V. (1) In every case where a dispute has arisen either in relation to a contract which provides for a decision thereof by the Chamber or the Tribunal, or in relation to a contract which does not so provide, but the parties to which have by a special agreement signed by them referred the particular dispute for settlement by the arbitration of the Chamber or of the Tribunal, an application for arbitration may be addressed by either party to the Registrar, which application, in the case of disputes relating to piece-goods, shall be in such form as the Committee of the Chamber may from time to time prescribe.
- (2) On receipt of such application, the Registrar shall constitute a Court for the adjudication of the dispute by appointing and nominating in writing two Arbitrators, selected by him from the Tribunal constituted as aforesiad; or if the parties so desire, one Arbitrator only or three Arbitrators.
- (3) The consent to act of the Arbitrator or the Arbitrators shall be obtained by the Registrar, and the arbitration shall forthwith proceed in accordance with these rules.

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(4) In the event of the Arbitrators disagreeing, the Registrar shall appoint and nominate an Umpire to be selected from the List aforesaid, and whose consent to act shall be obtained by the Registrar to constitute the Court for the adjudication of the said dispute and such Umpire shall then proceed with the Arbitration in accordance with these rules.

VI. In making any appointment and nomination as aforesaid Arbitrators the Registrar shall select, as far as possible, persons or a person to have having a practical knowledge of the subject-matter of the contract knowledge. or contracts in question, and the Registrar shall not appoint any person who for any reason within his knowledge would not be a proper person to act as Arbitrator or Umpire in the particular matter; but no award shall be invalid nor shall any objection be taken thereto by any party, on the ground that any person so nominated and appointed did not possess such practical knowledge, or was not in fact a proper person to act as Arbitrator or Umpire, but whose unfitness was unknown to the Registrar.

VII. The names or name of the persons or person constituting Name of the Court shall not ordinarily be disclosed to the parties nor shall the parties be entitled to such information as of right. In the event of any of the parties applying on special grounds (to be specified in writing to the Registrar) for the disclosure of the said names or name the decision as to whether such disclosure shall be made or not shall rest in the absolute discretion of the Registrar. The non-disclosure of the said names or name shall not in any case affect the validity of the arbitration proceedings, or of any award therein nor afford ground of objection to the filing of the award.

VIII. If any Arbitrator or Umpire decline or fail to act, or if Arbitrator he die, or become incapable of acting, the Registrar may substitute failing to act. and appoint a new Arbitrator or Umpire in manner aforesaid and the Court so reconstituted shall proceed with the arbitration with liberty to act on the record of the proceedings as then existing and on the evidence, if any, then taken in the arbitration, or to commence the arbitration de novo.

#### Conduct of Arbitrations.

IX. The parties shall within such time as may be directed by the Court, prepare and submit to the Registrar a written statement of their respective cases.

specified

X. The Court may at its discretion enlarge the time for sub- Enlargement mission of a written statement, but it shall not be bound to receive or to consider any written statement of either party tendered after. the expiration of the original or subsequently extended time as the case may be.

of statement.

ommuni. ation to be made through the Registrar.

XL All applications which the parties desire to make to the Court, and all notices to be given to the parties before or during the course of the arbitration, or otherwise in relation thereto, shall be made through the Registrar who shall communicate the orders and directions of the Court thereon to the parties.

Obligations

XII. The said parties, respectively, shall do all acts necessary to enable the Court to make a just award, and shall not wilfully do or cause or allow to be done any act to delay or to prevent the Court from making an award, and if either party shall do or cause or allow to be done any such act, that party shall pay to the other such costs as the Court shall deem reasonable.

Hearing.

XIII. Unless oral evidence beyond mere proof of documents of which the factum is not disputed is taken, it shall not be necessary to have a formal hearing of a reference before the Court, but in all cases the Court shall have power to appoint a time and place for the hearing of references when it considers a hearing to be necessary.

Appearance of parties.

XIV. No party to a reference shall, without express permission of the Court, be entitled to appear by Counsel, Attorney or other advocate or adviser, before the Court, but the Court, at its discretion may, through the Registrar, require the parties, with or without witnesses, to attend before it or before any Committee or Sub-Committee of the Chamber to be examined on or without oath or solemn affirmation.

Guidanca

XV. The parties to the reference, and all persons claiming through them, respectively, shall subject to the provision of any law for the time being in force, submit to be examined by the Court on oath or affirmation in relation to the matters in dispute, and shall, subject as aforesaid,-

produce before the Court all books, deeds, papers, accounts, writings and documents within their possession or power, respectively, which may be required or called for by the

comply with the requirements of the Court as to the production and selection of samples;

generally do all other things, which during the proceedings on the reference, the Court may require.

Absence of

XVI. The Court may proceed with the reference notwithstanding any failure to file a written statement within due time and may also proceed with the reference in the absence of any or both of the parties who, under these Rules, is entitled to appear and being desirous of appearing before the Court shall, after due notice, refuse, or neglect to attend.

Arhitratore empowered to consult Committees r Counsel.

XVII. The Court may at its own instance at any time or times before making a final award, and at the expense of the parties consult, refer to, and act on and adopt the advice, recommendations and Solicitors or suggestions of any Committee or Sub-Committee of the Chamber having or exercising special jurisdiction or powers relating to the particular industry, commodity, produce or branch of trade concerned in the reference or of any experts whether members or not. The Court may also, at the like expense of the parties, consult and adopt the advice of Solicitors or Counsel upon any question of law, evidence, practices, or procedure arising in the course of the reference.

#### Awards.

XVIII. In cases where the Court shall consist of more than Decision of two Arbitrators the decision of the majority shall be taken as the majority. decision of the Court.

XIX. The Court shall make its award in writing within thirty Time for days after entering on the reference or on or before any later day to which the Court, by any writing signed by them, may from time to Arbitrators. time, enlarge the time for making the award.

XX. The Umpire shall make his award within thirty days Time for after his entering upon the reference or on or before any later day making award by to which he, by an writing signed by him, may from time to time, award by Umpire.

enlarge the time for making his award. XXI. If the Court have allowed the time or extended time to Extension expire without making any award, and without having signified to the Registrar that they cannot agree, the Registrar shall constitute in manner aforesaid another Court which shall proceed with the arbitration and shall be at liberty to act upon the record of the proceedings as then existing and on the evidence, if any, then taken in the arbitration or to commence the arbitration de novo.

XXII. The Court may, by its award, order and determine Extent of what it shall think fit to be done by either of the said parties award. respecting the matters referred.

XXIII. The decision or award of every Court shall be signed Signatures to by the Court and by the Registrar. When completed, a copy of the and issue of award shall be sent by the Registrar to each of the parties, but the name or names of the member or members of the Court shall not ordinarily be disclosed on such copy and such non-disclosure shall not affect the validity of the award nor afford any ground of objection to the same being filed.

XXIV. The Parties shall in all things abide by and obey the Award award, which shall be binding on the parties and their respective representatives notwithstanding the death of any party before or after the making of the award, and so that such death shall not operate as a revocation of the submission.

XXV. Subject to the operation of section 14 of the Indian Setting aside Arbitration Act, 1899, no objection shall be taken or be entertained of awards.

account of any informality, omission, delay, or error in the proceed-

ings or of any neglect, omission, delay, mistake or error by the

Court in or about the same or in relation thereto.

#### Notices.

XXX. All notices required by these rules to be given shall be unifficiently given if left at the last known place of abode or business, of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post undelivered, before signature of the award by the Court and shall, if sent by post, be deemed to have been given at the time at which the letter would in the ordinary course be delivered. In the case of a contract entered into by an agent in Calcutta on behalf of a person having no place of business there, the place of abode or business of the agent shall be deemed that of the party. Every determination and award of the Court shall be deemed and taken for all purposes to be the determination and award of the Court shall be deemed and taken for all purposes to be the determination and award of the Tribunal or the Chamber, as the case may be.

Further

XXVI. Whenever an award directs that a certain act or thing skill be done by one party to the reference, e.g., delivering or taking (with or without allowance) delivery of goods and such party fails to comply with the award, the party in whose favour the award is made may make a fresh application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Registrar, or receipt of such application shall proceed to constitute a new Court which may or may not consist of the same or of one or more of the members constituting the Court who made the first award, and the new Court shall proceed under these rules, to arbitrate on the said application and the award thereon may be filled separately or together with the original award thereon

#### Fees.

XXVII. (1) The said parties shall pay as and when demanded by the Registrar all fees, charges and expenses incident to the reference and the award thereon according to the scale prescribed for the time being by the Committee of the Chamber, and all further fees, charges and expenses falling under rule XVII.

(2) Any party making such payment may recover the whole or any part of the sum so paid from any other party ultimately held by the Court to be liable to pay the same.

(3) Unless the Court shall otherwise direct, no rebate or refund shall be claimed or made in respect of fees, charges or expenses when once incurred, or naid.

AXVIII. The cost of the reference and award including fees spayable, according to the scale aforesail to the Court, shall be in the discretion of the Court, who may direct to and by whom and in what manner and in what proportion such costs or any part thereof shall be borne and paid, and may tax and settle the amount of costs to be so paid or any part thereof, and may award costs to be paid so showers solicitor and client.

#### Immunity of Arbitrators.

XXIX. Neither of the parties shall bring or prosecute any same or proceeding whatever against the Court, or any member thereof, for or in respect of the matters in dispute or any of them or of the arbitration, nor any such suit or proceeding (save for the enforcement of the award) against the other party.

# BENGAL CHAMBER OF COMMERCE.

## TRIBUNAL OF ARBITRATION.

Resolution of the Committee of the Bengal Chamber of Commerce adopted at a Meeting held on the 6th March 1912.

Resolved-

(i) That henceforth, and until turther notice, applica- tions in disputes relating to his of arther rotice, applica- tions in disputes relating to his of Arther and adopted and confirmed at special general Meetings of the Bengal Cham- ber of Commerce held on the 12th January and 27th February 1912, respectively, shall be in the following hereby prescribed form:—
Calcuttu,19 .
THE REGISTRAR,
Tribunal of Arbitration.
DEAR SIR,
PIECE-GOODS ARBITRATIONS.
Under rule V (1) of the rules of the above Tribunal, we, the undersigued, hereby apply for the appointment of **
We hand you Rson account of fees, the original contract and the sale sample.
Yours faithfully,
(Sellers).
(Buyers).

## \* Here state whether one or two Arbitrators are required.

Contract No....dated...

Goods covered by Contract...

Basis of Sale....

(Buyer's address).....

#### Shipments :--

Mark.	Nos.	Quantity.	Steamer.	Mark.	Nos.	Quan	tity.	Stem	ner.
		!		1 :					
						1			
							1		
	L,	able for in	otion	! <u>'</u>					
Paeka	ges avail	ints	ispection.						
Buyer	s. comba	ks							
				tice the	e scale	off	ees r	efer	rred
to in	rule X	XVII (i)	of the r	ules afo	resaid	is F	ereb	yp	res-
cribe	d to be	as follow	/s:-						
Pie	ee-Goo	ds Arb	itratio	ıs:					
	hitrator	s and Ur	npires-						
	For con-	tracts inv	olving oni	ly one qu	ality of	cloth			
	For q	uality, dir	nensions,	etc.		Rs			
	For n	nildew				,,	16-		
	For q	quality, di	mensions,	etc., an	d milde	w ,,	32-	0	
	For con	tracts inv	olving ra	nges of c	loth.				
	For q	<sub>l</sub> uality, di	mensions,	ete., for	first				
	qu	ality				"	16-	.0	
		quality,			for ear	eh			
	ad	ditional q	nality			,,		-0	
		nildrew				,	, 16	-0	
		quality, di		, etc., and	i mildet			0	
	for	r 1st quali	ty		_	,	, 32	-0	
		quality,		ns etc.,	for ea				
	ad	lditional q	nality			,	, 4	-0	
	For	other pice	e-goods a	rbitration	ıs, fees				
	ae	cording to	the mer	its of the	case.				
	Inst	itution fee	to be pro	epaid in e	very en	se ,	, 10	3-0	
J	ute Art	oitratio	ns:						
- 1	rbitrat	ors and l	<b>J</b> mpires	_		ŧ	Rs. 80	0-0	each.
	For	wages of	assorters		Re. 1	to	,,	1-9	,,
	Ext	enses con	nected wi	th selecti	on and				
	e	arriage of	samples				,,	0-0	,,
	Ins	titution fe	es to be r	orepaid in	every c	ase	" 3	$^{2-0}$	22

#### General Arbitrations:

#### Arbitrators and Umpires-

For gunnies ... ... Rs. 80-0 each
For all other classes of goods ... , 32-0 ,,
For other arbitrations and those involving consideration of documents only
fees according to the merits of each
case.

Institution fee to be prepaid in every case ". 32-0", When neither of the parties to an arbitration is a permanent member of the Chamber, residing and carrying on business in Calcutta, double fees will be payable; and if and so often as one dribitrator only shall be appointed or shall act as sole Arbitrator, he shall be entitled to a double set of fees, namely, the fees chargeable hereunder by two Arbitrators.

#### Stamp fees.

To be paid in all cases ... Rs. 5-0
For certified copies of award Rs. 1.0

#### Additional fees:

Additional fees within the discretion of the Court, but not exceeding the fee prescribed by the scale for the particular reference, shall be payable in cases where goods are examined at premises other than those of the Chamber in respect of every attendance on such other premises.

(3) That the aforesaid prescribed scale of fees shall be deemed to take effect as on and from the 28th February 1912.
(4) That a copy of this resolution be published for the information of all members of the Chamber.

By order of the Committee,

H. M. HAYWOOD.

Secretary

## BENGAL CHAMBER OF COMMERCE.

TRIBUNAL OF ARBITRATION-RULE III(2).

MEMO:—The following list of members and assistants to members, who are willing to serve to constitute the Tribunal of Arbitration in connection with disputes relating to piece-goods, for the year 1923-24, is circulated, under the provisions of Rule III(2), for the information of members.

Names.		Firms.
NAMES.  MR. T. ASHTON GEO. BENSON J. BULLOCK W. L. CLEMENT R. W. COCKER F. DONEY J. A. ELDWARDS EVANS C. W. FILDES G. H. GARFLY G. L. GREEN F. C. GUTHIRLE RALPH HALL H. H. HESSLING A. HOOK F. S. JOINSTON G. J. K. HOOK F. S. JOINSTON F. K. KHOOK F. S. JOINSTON F. KEIL W. KINLOCH E. A. KLEMIS J. L. ERURAUX P. MILNES F. OLDFIELD H. R. PILCHER E. PROPHET H. C. S. RUSSELL J. S. T. RUSSELL J. S. T. RUSSELL ROET. SCOTSON W. T. SCOTT-ELLIOT M. H. SMITH M. TOMMAZI C. WARREICK C. WARREICK	Messro.	Firms.  Ewing & Co., Id. David Sassoon & Co., Id. Shaw, Wallace & Co. Graham & Co. Steiners, Id. Barlow & Co. Hoare, Miller & Co., Id. Shaw, Wallace & Co. Kahn & Kahn. Jas. Finlay & Co., Id. Herbert Whitworth, Id. Shaw, Wallace & Co. Kahn & Kahn. Jas. Finlay & Co., Id. Tata Sons, Id. Steiners, Id. Forbes, Forbes, Campbell & Co., Id. Anderson, Wright & Co. Stuthers & Co., Id. Tata Sons, Id. Stuthers & Co., Id. Tata Sons, Id. Struthers & Co., Id. Ralli Brothers. Struthers & Co., Id. James Taylor & Co. (Merchants), Id. James Taylor & Co. (Merchants), Id. James Taylor & Co. Landerson, Wright & Co. The Bombay Co., Id. Jardine, Skinner & Co. Ralli Brothers. Herbert Whitworth, Id.
" P. H. WATSON	 "	Bird & Co.

#### BENGAL CHAMBER OF COMMERCE.

#### TRIBUNAL OF ARBITRATION-RULE III (2).

MEMO.:-The following list of members and assistants to members, who are willing to serve to constitute the Tribunal of Arbitration, in connection with disputes relating to general trade questions, jute, jute cuttings and manufactured goods, for the year 1923-24, is circulated, under the provisions of Rule III (2), for the information of members of the Chamber.

(1)—General Trade questions—excluding Quality (2)—Gunnies—Quality, &c. (4)—Jute—Kutchu bales—Quality, &c. (4)—Jute—Pucca bales—Quality, &c. (3)—Cut(tings—Quality, &c.

NAMES. MR J. CAMPBELL FORRESTER, FIRMS.

MR. J. CAMPBELL FORRESTER,	
(1, 3 & 5)	Messrs.
W C Epiepp (1 2 & 5)	٠,,
I CALLER (2)	,,
T A CATTOWN (1 2 4 & 5)	
,, J. A. Calliowai, (1, 0, 4 to 0)	,,
" J. D. GATHERAL, (1) (Gun-	
nies only) ···	,,,
nics only) " F. Graham, (1, 2 & 3)	- 9
" M. C. Guzdar, (1, 3, 4 & 5)	,,
" RALPH HALL, (1)	,,
Taranta II current (9 4 % 5)	,,
" INGLIS HARVEY, (a, 4 & a)	. "
G II (1 f. 9)	1
" G. HARVEY, (1 & 2)	,,,
" D. S. HENDERSON, (3, 4 & 5)	.,,
" P. D. Henry, (1)	
	1
" P. E. R. HOERDER, (1, 2, 4 & 5)	,,
C HOTTOTON (2 A & 5)	, ,,
T IZ Torrivonovi (1 9 % 9)	
" J. K. Johnston, (1, 2 & 3)	33
" C. M. KEDDIE, (3, 4 & 5)	"
" W. B. Keddie, (4 & 5)	"
" D. Kilgour, (1 & 2)	,,
" J. N. King, (1 & 2)	,,,
D. Krate (1. 9. 4. & 5)	,,
A 17 mero amprove (1 9 % 2)	,,
,, R. B. Darke, (1, 2 & 0)	,,
" Т. Lamb, (1, 2 & 3)	,,
" F. Law, (2, 3 & 5)	,,
" R. O. Law, (1 & 2)	,,
" D. J. LECKIE, (1, 2 & 3)	,,
" F. S. Little, (1 & 2)	,,
,, H. A. Luke, (3)	١,,,
N. D. Luize (1 & 2)	1
	"
	, ,,
" A. S. Manasseh, (2)	,,,
" Norris L. Mac Dowell	
(1 & 4)	,,
" F. R. MARTIN, (1 & 2)	, ,,
" J. Martin, (1, 2, 3 & 5)	,,
A W M apprensis (1 & 2)	,,
W. McCart (2 & 5)	
" W. BICCASH, (S & S)	,,
T MI Mallowers (9)	
" J. W. McDonald, (2)	
" J. F. S. Millar, (3 4 & 5)	
" J. R. MILLER, (1 & 3)	- 11
" F. R. Milne, (1 2 & 3)	. ,,
***	l
(3)—General Trade questi	ons-exclu

Smith, Forrester & Co. Landale & Clark, Ld. Dunean Bros. & Co. A. M. Mair & Co. Jas. Finlay & Co., Ld. Jardine, Skinner & Co.

P. E. Guzdar & Co. Tata Sons, Ld. Becker, Gray & Co. (Calcutta), Ld. Tata Sons, Ld. D. L. Millar & Co.

Gillanders, Arbuthnot & Co. Bird & Co. Petrocochino Bros.

Macneill & Co. Sinclair, Murray & Co., Ld. Morgan, Walker & Co. Jas. Scott & Sons, Ld. Jas. Scott & Sons, Ld. J. Thomas & Co. McLeod & Co. Thos. Duff & Co , Ld. Begg, Dunlop & Co., Ld.

Jas. Finlay & Co., Ld. Blackwood, Blackwood & Co. W. Haworth & Co. Jas, Luke & Sons. Landale and Clark, Ld.

F. W. Heilgers & Co. Birkmyre Bros.

S. Manasseh & Sons. D. Easton & Co. Bird & Co. Sinelair, Murray & Co., Ld. Landale & Clark, Ld. Sinclair, Murray & Co., Harrisons & Crosfield, Ld. D. L. Millar & Co. Mytton, Wallace & Co.

Begg, Dunlop & Co., Ld.

(1)—General Trade questions—excluding Quality. (2)—Gunnies—Quality, &c. (3)—Juto—Kutcha balos—Quality, &c. (4)—Juto—Pueca balos—Quality, &c.

(5)-Cuttings-Quality, &c.

	Names.			Firms.		
33 33 33 39 39 39 39 39 39 39 39 39 39 3	C. MITCHELL, (3) G. C. MOOAN, (3, 4 & 5) G. MORGAN, (1, 3, 4 & 5) M. MORRISON, (3 & 5) P. W. MUDIE, (3, 4 & 5) H. F. MYTTON, (1 & 3) E. A. NASSIM, (1) L. D. NICOLL, (3) J. A. OGG, (1 & 2) R. C. POLLARD, (3) J. T. ROBINSON, (1 & 4) J. T. ROBINSON, (1 & 4) J. T. ROBINSON, (1 & 4) J. T. ROBINSON, (1, 4 & 4) H. E. SAALER, (4) R. M. SASSON, (2) W. SCOTT, (3, 4 & 5) MORRISON, SCOTT, (3, 4 & 5) J. W. A. SIMPSON, (1, 2, 3) V. A. SIMPSON, (1, 2, 3) V. N. S. MITSON, (1, 3, 3) V. SAYTH, (1 & 2) W. J. SOUTAR, (1 & 8) R. T. STANLEY, (1 & 4) D. M. STARR, (2 & 3) G. STREWART, (3)	5) 5) 5) 5) 5) 5) 		Landale & Morgan. Sinelair, Murray & Co., Ld. Morgan, Walker & Co. W. Haworth & Co. Kettlewell, Bullen & Co. Mytton, Walker & Co. Mytton, Walker & Co. Ld. Kettlewell, Bullen & Co. Morgan, Milker & Co. Landale & Morgan. J. Thomas & Co. Landale & Morgan. J. Thomas & Co. Landale & Morgan. Tata Sons, Ld. M. A. Sassoon & Sons, Ld. Goo. Henderson & Co. Jas. Scott & Sons, Ld. South & Sorgan. Erick & Co. Jis. Forrester & Co. Britknyre Brothers. Landale & Clark, Ld. Macneill & Co. Macneill & Co. Macneill & Co. Macneill & Co.		
		5) 5) 5)  5)  5)  				
(Calcutta), Ld.  (1)—General Trade questions—excluding Quality. (2)—Gunnies—Quality, &c (3)—Jute—Mutch Edwise Quality, &c (4)—Jute—Parca Index—Quality, &c (5)—Cuttings—Quality, &c						

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# TRIBUNAL OF ARBITRATION.

# ARBITRATORS OF MISCELLANEOUS GOODS, 1923-24.

ANCHORS	84	CHAINS.	

Capt. E. Trott Mr. J. S. Young	Messrs. Turner, Morrison & Co., Ld. " John King & Co., Ld.						
ANII	LINE DYES.						
Mr. C. P. Lawson R. H. Turnbull A. C. Wright	Messrs. Geo. Henderson & Co , Turnbull Bros., Ld , Turner, Morrison & Co., Ld.						
1	BARLEY.						
Mr. W. E. Bailey " R. I. Meyer " P. Nicachi	Messrs. Shaw, Wallace & Co Becker, Gray & Co. (Calcutta), Ld Petrocochino Bros.						
BELTING.							
Mr. A. O. Ayre  H. R. Bell  C. Warren Boulton  A. Cameron  R. R. Donald  H. B. Hawkins	Messrs. Alfred Herbert (India), Ld The Asbestos & Belting Co., Ld Messrs. Alfred Herbert (India), Ld Turner, Morrison & Co., Ld Andrew Yule & Co., Ld Allen Bros. & Co., (India), I. J.						

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Ld.
Don, Watson & Co.
Geo. Henderson & Co.
John King & Co., Ld.
Jas. Scott & Sons, Ld.

# BOILER & STEAM-PIPE INSULATING MATERIALS.

 Messrs. " " " "	bestos & Belting Co., Ld. Andrew Yule & Co., Ld. Turner, Morrison & Co., L J. D. Jones & Co. Tata Sons, Ld. Jas. Scott & Sons, Ld. John King & Co., Ld
	Messrs " " "

#### BOBBIN ENDS.

Mr. R. R. Donald , C. G. Ferries	Messrs.	Andrew Yule & Co., Ld. Killick Nixon & Co.'s Agency.
" W. Grant " Thos. Knowles	*** "	Do. Don Watson & Co.
7.12	BOLTS & NUT	s.

ďr.	A. O. Ayre	Messrs.	Alfred Herbert (India), Ld.
	C. Warren Boulton	,,	Do.
	G. L. Bredee	,,	Andrew Yule & Co., Ld.
	A. Cameron	"	Turner, Morrison & Co., Ld.
,,	H. Chavannes	The Car	npagnie Generale Francaise.
33 -	V. A. Laurie ···	Messrs.	John King & Co., Ld.
"	A. M. Maxwell		Tata Sons, Ld.
"	A. M. Oblin		Kahn & Kahn.
,,	D. Orr		Jessop & Co., Ld.
"	D. OII	**** "	

#### BONE MEAL.

Mr. T. C. J. Davis	Messrs.	Turner, Morrison & Co., Lo
" F. E. Maurer	"	Shaw, Wallace & Co.
" W. H. Miles	,,	J. Mackillican & Co.
" A. M. Oblin	,,	Kahn & Kahn.
". E. Prophet	••• "	Allen Bros., & Co. (India),
.",		Ld.
" D. Richer	*** ,,	Graham & Co.
R. H. Turnbull		Turnbull Bros., Ld.

#### BOOTS & SHOES.

Mr. A. E. Lacey			Samuel Fitze & Co., Ld.
" W. F. Machray			G. Atherton & Co.
" R. M. Oblin	•••	**	Kahn & Kahn.

#### BRASS,

Mr.	C. Warren Bo	ulton	 Messrs.	Alfred Herbert (India), Ld
,,	N. F. Bremue	r	 ,,	David Sassoon & Co., Ld.
11	A. Cameron		 ,,	Turner, Morrison & Co., Ld
"	H. Harrison		 13	Alfred Herbert (India), Ld
,,	V. A. Laurie		 **	John King & Co., Ld.
. ,, .	R. M. Oblin		 ,,	Kahn & Kahn.
	D. Orr			Jesson & Co. Ld

#### BUILDING AND DECORATING MATERIALS.

Mr.	H. Browne	 Messrs. Martin & Co.
**	H. Starkey	 Kilburn & Co

# [ 275 ]

CEMENT.					
R. M. Oblin D. Orr E. Prophet H. Starkey	Messrs. Turner, Morrison & Co., Ld , Andrew Yule & Co., Ld , Kahn & Kahn , Jessop & Co., Ld , Allen Brothers & Co., (India), Ld Kilburn & Co , Turnbull Bros., Ld.				
d	CHALK.				
Mr. A. C. Wright	Messrs. Turner, Morrison & Co., Ld.				
сн	EMICALS.				
Mr. R. M. Hughes  " W. F. Machray  " F. E. Maurer  " R. M. Oblin  " E. B. Pratt  " E. L. Watson  " A. C. Wright	Messrs. Brunner, Mond & Co., Ld, G. Atherton & Co, Shaw, Wallace & Co, Kahn & Kahn, Brunner, Mond & Co., Ld, D. Waldie & Co., Ld, Turner, Morrison & Co., Ld.				
• он	NA GLAY.				
Mr. A. C. Wright	Messrs. Turner, Morrison & Co., Ld.				
CIG	ARETTES.				
Mr. W. F. Machray ,, E. Stanley Oakes ,, R. M. Oblin	Messrs. G. Atherton & Co "Stanley Oakes & Co "Kahn & Kahn.				
	COAL.				
Mr. D. Brown , M. G. Guzdar , J. H. Jennaway , B. R. C. Lindsay , J. A. McKerrow , W. C. Morgan , W. D. Panton , J. H. Pattinson , J. B. Ross , G. C. Webster , D. A. Wils	Messrs. Kilburn & Co B. Guzdar & Co Martin & Co Turner, Morrison & Co., Ld F. W. Heilgers & Co Shaw, Walkee & Co Andrew Yule & Co., Ld H. V. Low & Co., Ld Williers, Ld Shaw, Walkee & Co Shaw, Walkee & Co Williers, Ld Williers, Ld Shaw, Walkee & Co F. W. Heilgers & Co.				
c	OAL TAR.				

Mr. J. H. Jennaway J. H. Pattinson ,, A. C. Wright ... ... Messrs. Martin & Co.
... , H. V. Low & Co., Ld.
... , Turner, Morrison & Co., Ld.

ſ	276	7

#### COKE.

	D. Brown		Kilburn & Co.
,,	J. H. Jennaway	,,	Martin & Co.
	B. R. C. Lindsay	,,	Turner, Morrison & Co., Lo
	J. A. McKerrow	*** ),	F. W. Heilgers & Co.
,,	W. C. Morgan		Shaw, Wallace & Co.
"	J. H. Pattinson	,,	H, V, Low & Co., Ld.
33	G. C. Webster	,,	Shaw, Wallace & Co.
"	D. A. Wills		F. W. Heilgers & Co.

#### CONDENSED MILK.

Mr.	F. H. Jefferys	Messrs, Samuel Fitze & Co., Ld.
	W. F. Machray	,, G. Atherton & Co.
	R. M. Oblin	" Kahn & Kahn.
	R. H. Turnbull	" Turnbull Bros., Ld.
"	S. J. Wilson ···	The Nestle & Anglo-Swiss Con-
		doneed Mills Co

#### COPPER.

Mr. C. Warren-Boulton	Messrs. Alfred Herbert (India), Ld.
" N. F. Bremner	" David Sassoon & Co., Ld.
" A. Cameron …	,, Turner, Morrison & Co.,
	Ld.
" W. T. Cross	" Barlow & Co.
" H. Harrison	" Alfred Herbert (India), Ld
" L. G. N. Langmead	The Bombay Co., Ld.
" V. A. Laurie	Messrs, John King & Co., Ld.
" R. M. Oblin	" Kahn & Kahn.
" D. Orr	" Jessop & Co., Ld.
" H. Starkey	" Kilburn & Co.

#### CORRUGATED IRON.

	T			
Mr.	F. Blick		Messrs.	Martin & Co.
**	G. L. Bredce			Andrew Yule & Co., Ld.
,,	N. F. Bremner			David Sassoon & Co., La
"	A C	• • • • • • • • • • • • • • • • • • • •	33	
23	A. Cameron		33	Turner, Morrison & Co.,
21	W. T. Cross			Barlow & Co.
,,	L. G. N. Lange	mead	The Bo	mbay Co., Ld.
**	V. A. Laurie		Macore	John King & Co., Ld.
	A. M. Maxwell		DICCOOLD,	John King & Co., La.
		•••	22	Tata Sons, Ld.
,,	D. Orr	***		Jesson & Co. Ld

#### COTTON:

Mr.	M. C. Guzdar		•••	Messrs.	P. E. Guzdar & Co.
"	Ralph Hall	•••		,,	Tata Sons, Ld.
"	E. Prophet	•••	•••	23	Allen Bros. & Co., (India),
					Ld.

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#### CUTLERY.

Mr.	W. T. Cross	 		Barlow & Co.
,,	V. A. Laurie	 •••		John King & Co., Ld. Kahn & Kahn.
	R. M. Oblin	 	33	Kahn & Kahn.

#### DRUGS & MEDICINES.

	Messrs. G. Atherton & Co.
" R. M. Oblin	" Kahn & Kahn.

#### EARTHENWARE.

Mr. W. T. Cross	 Messrs.	Barlow & Co.
" R. M. Oblin	 *** ***	Kahn & Kahn.

#### ELECTRIC SPARKLERS.

M.	A. Cameron	 Messrs.	Turner, Morrison & Co., Lo
MI.		 ,,	Barlow & Co.
22	C. Hetheringto	**	Alfred Herbert (India), L
"	R. M. Oblin		Kahn & Kahn.
.,	W. F. Machray	33	C. Atherton & Co.
11	E. R. Morgan	22	John King & Co., Ld.
"	H Starkov		Kilburn & Co.

# ELECTRICAL FITTINGS & SUPPLIES.

Mr. C. F. Boak  G. L. Bredee  A. Cameron  H. Chavannes  C. Hetherington	Messrs. Martin & Co.  , Andrew Yule & Co., Ld.  , Turner, Morrison & Co., Ld.  The Compagnic Generale Francaise.  Messrs. Alfred Herbert (India), Ldd.
F. Holt W. R. Leake W. F. Machray E. R. Morgan R. M. Oblin H. H. Reynolds H. Starkey	, Octavius Steel & Co , Jessop & Co., Ld , G. Atherton & Co , John King & Co., Ld , Kahn & Kahn , Andrew Yule & Co., Ld , Kilburn & Co.

# ELECTRICAL WIRES & CABLES.

Mr. C. R. Bland		Messrs, W. T. Henley's Telegraph Works Co., Ld.
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#### FIRE BRICKS.

Mr.	A. Cameron		 Messrs.	Turner,	Morrison	& Co.,
				L	l.	
	R. R. Donald		 ,,		Yule & Co	
.,	V. A. Laurie		 ,,		ng & Co.,	
	W. D. Panton		 ,,		Yule & Co	
	R. H. Turnbul	11	 12	Turnbul	l Bros., Ld	

#### FIRE CLAY.

Mr.	A. Cameron	 Messrs.	Turner, Morrison & Co	۰.,
"	V. A. Laurie W. D. Panton	 "	John King & Co., Ld. Andrew Yule & Co., Ld.	
,,	R. H. Turnbull		Turnbull Bros., Ld.	

#### FLOUR.

Mr.	T. C. J. Davis	Messrs. Turner, Morrison &	Co.,
		Ld.	
	R. H. Turnbull	"Turnbull Bros., Ld.	

#### GLAND PACKINGS FOR WATER & STEAM.

Mr.	H. R. Bell	 The Asb	estos & Belting Co., Ld.
,,	A. Cameron	 Messrs.	Turner, Morrison & Co.,
			Ld.
,,	Alex. Gray, Jr.	 ,,	J. D. Jones & Co.
,,	H. Harrison	 ,,	Alfred Herbert, (India), Ld.
,,	Thos. Knowles	 ,,	Don, Watson & Co.
,,	A. M. Maxwell	 ,,	Tata Sons, Ld.
,,	V. A. Laurie	 ,,	John King & Co., Ld.
17	D. W. McDonald	 ,,,	Jas. Scott & Sons, Ld.
,,	H. Starkey	 ,,,	Kilburn & Co.

#### GLASS.

	H. Chavannes	 The Compagnie Generale Française.
,,	R. M. Oblin	 Messrs. Kahn & Kahn.

#### GLASS BANGLES & BEADS.

${ m Mr.}$	W. F. Machray	3	lessrs.	G. Atherton & Co.
"	R. M. Oblin		,,	Kahn & Kahn.

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#### HARDWARE.

	F. Blick			Magaza	Martin & Co.
Mr.			•••		
	C. Warren Bo	ulton			Alfred Herbert (India), Le
	G. L. Bredee			- 11	Andrew Yule & Co., Ld.
"	A. Cameron				Turner, Morrison & Co.
27	A. Cameron	•••		**	Ld.
.,	H. Chavannes			The Co	mpagnie Generale Fran
					caise.
	C. Clark	***	• • •	messrs.	Jessop & Co., Ld.
	W. T. Cross			19	Barlow & Co.
	R. R. Donald				Andrew Yule & Co., Ld.
,,	M. C. Guzdar (		)	12	P. E. Guzdar & Co.
				.,	John King & Co., Ld.
**	J. P. Longland				Alfred Herbert (India), L
,,					G. Atherton & Co.
,,	W. F. Machra	y.	•••	**	
- 11	R. M. Oblin				Kahn & Kahn.
	H. Starkey				Kilburn & Co.
	D 107 - 14				G. Atherton & Co.

#### HEMP (MANILA).

Mr. C. A. Padfield	Messrs. Turner, Morrison & Co. Ld.
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#### HIDES & SKINS.

Mr. E. L. Kelly Messrs, Graham & Co	Mr	E L	Kelly		Ме	ssrs. Graham	&	Co.
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#### IRON.

Mr. C. Warren Boulton ,, G. L. Bredee ,, H. Chavannes	Messrs. Alfred Herbert (Indin), Ld. Andrew Yule & Co., Ld. The Compagnie Generale Fran- caise.
W. T. Cross J. G. N. Langmead V. A. Laurie A. M. Maxwell R. M. Oblin D. Orr H. Starkey R. H. Turnbull	Messrs, Barlow & Co. The Bombay Co., Ld. Messrs, John King & Co., Ld. Tata Sons, Ld. Kahn & Kahn. Jessop & Co., Ld. Kiburn & Co. Trunbull Bros., Ld.

#### IRON ORE.

Mr. A. M. Maxwell	M	esses	Tata Sons, Ld.
R. M. Oblin		**	Kahn & Kahn.
H. Starkey		**	Kilburn & Co. Turnbull Bros., Ld.
" R. H. Turnbull	* ***	.,	Turnouii bros., Lu.

#### LAC (SHELL, STICK & BUTTON).

Mr. L. G. de Bretton	Messrs.	Becker, Gray & Co., (Calcutta), Ld.
" M. Dowson " J. T. Lurton	· · · · · · · · · · · · · · · · · · ·	J. Thomas & Co. Becker, Gray & Co.,
" W. J. Sykes " R. H. Turnbull " A. N. Wardley	,,	(Calcutta), Ld. Lyall, Marshall & Co. Turnbull Bros., Ld. Kilburn & Co.
	LEAD.	

Mr.	C. Warren Bot	ılton	 Messrs.	Alfred	Herbert	(India),
				Ld.		
>>		•••	 27	Octavius	Steel &	Co., Ld.
,,	A. Cameron		 **	Turner, I	dorrison &	5 Co., Ld.
,,	H. Chavannes		 The Con	mpagnie	Generale :	Francaise.
,,			 Messrs.	John Kir	ng & Co.,	Ld.
"	H. Starkey			Kilburn		

#### LEATHER & LEATHER GOODS.

Mr. J. Elcock	Messrs, Jas. Scott & Sons, L	a
" J. A. Johnston		,ru
	Do.	
" Thos. Knowles	,, Don, Watson & Co.	
" C. P. Lawson	" Geo. Henderson & C	ю
" W. F. Machray	, G. Atherton & Co.	
" R. M. Oblin	" Kahn & Kahn.	
" T. E. Samson	Graham & Co	

#### LIGHT RAILWAY MATERIALS.

Mr. C. Warren Boulton  H. Chavannes  J. J. Godfrey  C. A. J. Hendry  V. A. Laurie  R. M. Oblin  H. Starkey	Messrs. Aifred Herbert (India), Ld The Compagnie Generale Prancaise Messrs. McLeod & Co Martin & Co John King & Co., Ld Khhun & Kahn Kilburn & Co.

#### LINSEED.

				,	
Mr. ,,	W. E. Bailey T. C. J. Davis R. C. Donalds R. I. Meyer	on		"	Shaw, Wallace & Co. Turner, Morrison & Co., Ld. Harrisons & Crosfield, Ld.
"	At. A. Dieyer		**:	12	Becker, Gray & Co.,
,,	P. Nicachi				(Calcutta), Ld. Petrocochino Bros.

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WAOMINERY.								
Mr.	C. Warren Boulton A. Cameron H. Chavannes	Messrs. Alfred Herbert, (India), Ld. "Turner, Morrison & Co., Ld. The Compagnic Generale Française.						
,,	A. Grantham R. Houston	Messrs. Martin & Co. Turner, Morrison & Co., Ld.						
"	V. A. Laurie D. W. McDonald	" John King & Co., Ld.						
12	H Starkey	" Jas. Scott & Sons, La. Kilburn & Co.						

#### MATCHES.

	W. T. Cross H. B. Hawkins	Messrs.	Barlow & Co. Allen Brothers & Co., (India), Ld.
,,	W. F. Machray R. M. Oblin	,,	G. Atherton & Co. Kahn & Kahn.

#### MANGANESE ORE.

Mr.	F. Gould	Ме	essrs.	Graham & Co.
,,	R. M. Oblin	•••	>>	Kahn & Kahn. Turnbuli Bros., Ld
,,	R. H. Turnbull	• • •	22	Turnoun pros., La

#### MICA.

Mr.	Alex. Gray, Jr.	Messrs. J. D. Jones & Co.
22	A. M. Maxwell	" Tata Sons, Ld. Bird & Co.
22	L. Mitchell	" Bird & Co.

#### MYRABOLLAMS.

Mr. L. G. de Bretton.	Messrs. Becker, Gray & Co., (Calcutta), Ld.	
" J. Elcock …	" Jas. Scott. & Sons, Lo	l.

#### NAILS.

Mr. A. Cameron	Messrs. Turner, Morrison & Co.,
" H. Chavannes " C. Clark " W. T. Cross " H. H. Hessling " V. A. Laurie " J. P. Longland " R. M. Oblin	The Compagnie Generale Francaise Messrs, Jessop & Co., Ld, Barlow & Co, Steiners, Ld, John King & Co., Ld, Alfred Herbert (India), Ld, Kahn & Kahn.

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#### NEEDLES.

Mr. R. M. Oblin	 Messrs.	Kahn & Kahn.

#### OIL.

Mr.	H. B. Hawkins	Messrs, Allen Brothers & Co. (India
	mı rr ı	Ld. Don, Watson & Co.
,,	Thos. Knowles	
"	R. M. Oblin	,, Kahn & Kahn.
	A C Wright	Turner, Morrison & Co.

#### OILMAN STORES.

35 G T D 1		1 1 77 1 0 0 7 1
Mr. G. L. Bredee	146	essrs. Andrew Yule & Co., Ld.
" N. F. Bremner		" David Sassoon & Co., Lo
,, R. R. Donald		" Andrew Yule & Co., Ld.
" F. H. Jefferys		" Samuel Fitze & Co., Ld.
" W. F. Machray		" G. Atherton & Co.
R M Oblin		Kalm & Kalm

#### PAINTS.

Mr. G. L. Bredee	Messrs. Andrew Yule & Co., Ld.	
" V. A. Laurie	,, John King & Co., Ld.	
" W. F. Machray	,, G. Atherton & Co.	
" A. M. Maxwell	" Tata Sons, Ld.	
" E. Prophet …	,, Allen Bros. & Co. (India),	
R. H. Turnbull	Ld " Turnbull Bros., Ld.	
4 0 377 1 1		
" A. C. Wright	,, Turner, Morrison & Co.,	
" Thos. Knowles	" Don, Watson & Co.	
" C. P. Lawson	,, Geo. Henderson & Co.	

		PA	PER.	
"	H. H. Hessling E. Hodgins G. F. Huggins R. M. Oblin J. G. Peters	•		. Steiners, Ld. John Dickinson & Co., L Do. Kahn & Kahn. H. V. Low & Co., Ld.

#### PEAS.

٠,,	W. E. Bailey T. C. J. Davis R. I. Meyer			Turner	Wallace & , Morrison , Grav	& Co.	, Ld.
,,	P. Nicachi		"	(Calc	utta), Ld. ochino Bro		00,

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#### PERFUMES & ESSENCES.

Mr. H. Chavannes	The Compagnic Generale Fran
W. F. Machray	caise Messrs. G. Atherton & Co , Kahn & Kahn.
" R. H. Turnbull	" Turnbull Bros., Ld.
	PITCH

Mr. A. C. Wright ... ... Messrs. Turner, Morrison & Co., Ld.

#### OUICKSILVER.

... Messrs. Kahn & Kahn. Mr. R. M. Oblin

#### RED & WHITE LEAD.

Mr. Thos. Knowles  V. A. Laurie  C. P. Lawson  W. F. Machray  R. M. Oblin  E. L. Watson  A. C. Wright	 37 39 39 39	Don, Watson & Co. John King & Co., Ld. Geo. Henderson & Co. G. Atherton & Co. Kahn & Kahn. Turnbull Bros., Ld. D. Waldie & Co. Turner, Morrison & Co.
" A. C. Wright	 n	Ld.

#### RICE.

"	W. E. Bailey T. C. J. Davis J. Eleock F. Gould J. A. Johnston R. I Meyer	 	"	Shaw, Wallace & Co. Turner, Morrison & Co., Ld. Jas. Scott & Sons, Ld. Graham & Co. Jas. Scott & Sons, Ld. Becker, Gray & Co. (Calcutta), Ld.
- "	P. Nicachi	 	"	

#### ROPES (WIRE).

Mr. V. A. Laurie	 Messr	s, John King & Co., Ld. Turner, Morrison & Co., Ld.
Capt. E. Trott	 19	Turner, Morrison & Co., Ld.

#### ROPES (HEMP).

Mr.	R. R. Donald	N	essrs.	Andrew Yule & Co., Ld.
,,	C. A. Padfield		,,	Turner, Morrison & Co., Ld
	Capt, E. Trott	***	,,	Do.

# ROSIN.

Mr.	R. R. Donald	 	Messrs.	Andrew	Yule &	Co., Lc	1.
	A. C. Wright	 	,,	Turner,	Morrison	a & Co.	, Ld,

#### SADDLERY AND SADDLERS IRONMONGERY.

... Messrs. Barlow & Co. Mr. W. T. Cross ...

#### SALT.

Mr.	A. Duggan	 	Messrs.	Shaw, Wallace & Co.
,,	F. Gould	 		Graham & Co.
,,	F. Mennell	 •••	,,	Turner, Morrison & Co., Ld
,,	R. M. Oblin	 	22	Kahn & Kahn.

#### SALTPETRE.

${\rm Mr.}$	L. G. de Bretton		Messrs.	Becker,			Co.,
	T. C. J. Davis				itta), Ld		
,,		•••	,,	Turner, M			
,,	R. C. Donaldson	•••		Harrisons		field,	Ld.
,,	F. Gould	•••		Graham &			
,,	J. W. Maedonald	•••		Harrisons			Ld.
,,	F. E. Maurer	•••	"	Shaw, Wa			
,,	E. Prophet	• • •	,,	Allen Br	os. & C	lo., (.	India)
				Ld.			
,,	R. H. Turnbull			Turnbull .		d.	
,,	E. L. Watson		"	D. Waldie	& Co.		

#### SCHOOL SLATES.

Mr.	W. F. Machray R. M. Oblin		Messrs.	G. Atherton & Co
,,	R. M. Oblin	•••	,,	Kalın & Kalın.

#### SCREWS.

Īr,	A. Cameron			Messrs.	Turner, Morrison & Co., Ld.
,	C. Clark		•••		Jessop & Co. Ld.
,,	W. T. Cross	•••		"	Barlow & Co.
,,	H. Harrison				Alfred Herbert (India), Ld.
,,	V. A. Laurie				John King & Co., Ld.
,	J. P. Longland			,,	Alfred Herbert (India), Ld.
,,	W. F. Machra			22	G. Atherton & Co.
	A M Maxwell	1			m / c r i

A. M. Maxwell R. M. Oblin ... " Tata Sons, Ld. " Kahn & Kahn,

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SPELTER.						
Mr. N. F. Bremner W. T. Cross L. G. N. Langmead V. A. Laurie	. Messrs, David Sassoon & Co. Ld , Barlow & Co The Bombay Co., Ld Messrs. John King & Co., Ld.					
SPIRIT.						
Mr. R. M. Oblin (Wines &c.)	Messrs. Kahn & Kahn. ,, Turner, Morrison & Co., Ld.					
STEEL.						
Mr. G. L. Bredee  F. Blick  C. Warren Boulton  A. Cameron  H. Chavannes  W. T. Cross  L. G. N. Lauguead  V. A. Laurie  A. M. Maxwell  D. Orr	Messrs. Andrew Yule & Co., Ld.  " Martin & Co. " Alfred Herbert (India), Ld. " Turner, Morrison & Co., Ld The Compagnie Generale Francaise. Messrs. Barlow & Co The Bombay Co., Ld. Messrs. John King & Co., Ld. " Tata Sons, Ld. " Jessop & Co., Ld.					
STRUCTURAL IRON & STEEL WORK.						
Mr. C. Warren Boulton G. L. Bredce A. Cameron A. A. M. Maxwell H. Starkey C. S. Whiteman J. S. Young	Messrs. Alfred Herbert (India), Ld, Andrew Yule & Co., Ld, Turner, Morrison & Co., Ld, Tata Sons, Ld, Kilburn & Co, Martin & Co, John King & Co., Ld.					

### SUGAR.

M.	N. F. Bremner		 Messrs.	David Sassoon & Co., Ld.
,,	T. C. J. Davis		 ,,	Turner, Morrison & Co., Ld.
	A. Duggan		 "	Shaw, Wallace & Co.
"	F. Gould		 ,,,	Graham & Co.
"	Ralph Hall		 ,,	Tata Sons, Ld.
"	R. I. Meyer		 ,,	Becker, Gray & Co.,
,,				(Calcutta), Ld.
,,	H. R. Pilcher		 ,,	Gillanders, Arbuthnot &
"				Co.
	E. Prophet		 ,,	Allen Bros. & Co. (India),
,,	an arreport			Ld.
	A. L. B. Tucke	er	 21	Kilburn & Co.

" R. H. Turnbull Turnbull Bros., Ld.

# TARPAULINS.

Mr. A. Bremner  R. R. Donald  G. Gray (Canvas)  H. B. Hawkins  Capt. E. Trott	Messrs. Shaw, Wallace & Co " Andrew Yule & Co., Ld. Octavius Steel & Co., Ld. Allen Brothers & Co. (India), Ld. Turner, Merrison & Co., Ld.
Mr. S. J. Best  E. A. Collin  T. W. Davenport  J. Elcock  J. A. Johnston  J. A. MacBean  H. L. Puttock  Carl Reid	Messrs. Octavius Steel & Co., Ld " Exhaust & Co " Kilburn & Co " Jas. Scott & Sons, Ld " Shaw, Wallace & Co " Harrisons & Crosfield, Ld " Do.
Mr. Peter Brown  E. A. Collin  T. W. Davenport  J. Elcock  J. A. Johnston  V. A. Laurie  J. A. MacBean  H. L. Puttock  Carl Reid	Messrs Octavius Steel & Co., Ld.

#### TIMBER.

		A. Cameron		 Messrs.	Turner, Morrison & Co., Ld
. ,	, ,	J. W. Roger	***	 **	Ellerman's Arracan Rice &
,	,	J. S. Young		 ,,	Trading Co., Ld. John King & Co., Ld.

#### TIN.

Mr.	C. Warren Boulton	 Messrs. Alfred Herbert (India), L.
,,	A. V. Laurie	 " John King & Co., Ld.

# TIN PLATES.

,,		•••		n n	Octavius Steel & Co., Ld. Barlow & Co. Andrew Yule & Co., Ld. John King & Co., Ld.
"			•••		
,,	W. F. Machra	У	•••	"	G. Atherton & Co.

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#### TOBACCO.

	, DAGGO.
Mr. W. F. Machray , E. Stanley Oakes (Manuf	Messrs. G. Atherton & Co.
tured only)  R. H. Turnbull	, Stanley Oakes & Co. , Turnbull Bros., Ld.
	TOYS.
Mr. A. E. Lacey , W. F. Machray ,, R. M. Oblin	Messrs. Samuel Fitze & Co., Ld. ,, G. Atherton & Co. ,, Kahn & Kahn.
ŢU	RPENTINE.
Mr. V. A. Laurie ,, A. C. Wright	Messrs. John King & Co., Ld. "Turner, Morrison & Co., Ld.
	TWINE.
Mr. A. Bremner ,, C. A. Padfield	Messrs. Shaw, Wallace & Co. "Turner, Morrison & Co., Ld.
VA	RNISHES.
Mr. V. A. Laurie , C. P. Lawson , A. M. Maxwell , E. Prophet	Messrs. John King & Co., Ld "Geo. Henderson & Co. "Tata Sons, Ld. "Allen Bros. & Co. (India), "Ld.
" A. C. Wright	, Turner, Morrison & Co., Ld.
	WHITING.
Mr. R. R. Donald , A. C. Wright	Messrs. Andrew Yule & Co., Ld. , Turner, Morrison & Co., Ld.
	WOOL.
Mr. F. Gould W. F. Machray R. M. Oblin	Messrs, Graham & Co "G. Atherton & Co "Kahn & Kahn.
	WHEAT.
Mr. W. E. Bailey , T. C. J. Davis , W. Howes , R. I. Meyer	Messrs. Shaw, Wallace & Co , Turner, Morrison & Co., Ld Do , Becker, Gray & Co. (Caleutta), Ld , Petrocochino Brothers.
" P. INICACIII · · · ·	

#### YELLOW METAL

Mr. C. Warren Boulton N. F. Bremner A. Cameron ... W. T. Cross ... H. Harrison ...

Mr. R. R. Donald ... Ralph Hall ...

W. Kinloch ...

L. G. N. Langmead

" V. A. Laurie

Mr. C. Warren Boulton N. F. Bremner A. Cameron ... H. Harrison ... V. A. Laurie

... Messrs. Alfred Herbert (India), Ld. David Sassoon & Co., Ld. Turner, Morrison & Co., Ld. Barlow & Co.

Alfred Herbert (India), Ld. ... The Bombay Co., Ld. ... Messrs, John King & Co., Ld.

#### ZINC.

... Messrs. Alfred Herbert (India), Ld. David Sassoon & Co., Ld. Turner, Morrison & Co., Alfred Herbert (India), Ld. John King & Co., Ld.

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# RENGAL CHAMBER OF COMMERCE

RULES AND REGULATIONS

#### THE PROVIDENT FUND.

Adopted at the Annual General Meeting of the Chamber held on Wednesday, the 27th February 1907.

- 1. These Rules and Regulations shall take effect as from the 1st day of January 1907. 2. "Chamber" means the Bengal Chamber of Commerce in-
- corporated under Section 26 of the Indian Companies Act, 1882. "Committee" means the members of the Committee for the
- time being of the Bengal Chamber of Commerce. "Manager" means the persons or person in whom the management of the Fund shall, for the time being, be vested as hereinafter provided.
- "Trustee" means the Trustees of the Fund, for the time being, appointed as hereinafter provided.
- "Salary" means only the fixed monthly salary received by each employé from the Chamber, and does not include any acting, officiating or personal allowance, bonus, commission, or other remuneration or profit whatever, uncertain in amount, or derived by any employé by any means outside his ascertained salary.
- 3. The management of the Fund shall subject to the general supervision and control of the Committee, be vested in the members, for the time being, constituting the firm of Messrs. Lovelock and Lewes, Chartered Accountants, or such other person or persons as the Committee may, from time to time, at its uncontrolled discretion, appoint, and the necessary expenses of management, including the remuneration of the Managers (to be from time to time agreed on by the Managers and the Committee), shall be borne by and be a charge on the Fund.
- 4. The Committee shall appoint, annually in the month of March, two Trustees of the Fund, both of whom shall be members of the Committee. In the event of a vacancy occurring in the course of any year, the Committee shall appoint one of their numbers to fill the vacancy for the remainder of such year.
- 5. Every employé of the Chamber in the service of the Chamber on 1st January 1907, and every employé who shall join the service of the Chamber on or after that date, shall submit to these Rules

and Regulations, and every such employé shall sign an Agreement in the form annexed to the Rules and Regulations.

- 6. The subscription to the Fund shall be a sum equal to 5 percent on the amount of the salary of each employé which subscription shall be deducted by the Committee monthly from such salary before payment of same and such subscription shall be placed to the credit of each employé with the Provident Fund.
- 7. The Committee shall in any manner it may think most convenient, from time to time, deduct from any sum payable by them to any employé, whether by may of salary or otherwise, such sum as may be required to pay any subscription due from him to the Fund, and shall, from time to time, deal with the sums so deducted in the manner prescribed in Rule 10.
- 8. The subscription of any employé absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed during such absence, but any employé shall be at liberty, subject to the consent of the Committee, to subscribe on the full amount of the salary, if desired, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employé shall have botained leave or furloups.
- 9. For and in respect of each complete year ending with the 31st day of December, the Chamber shall contribute to the Fund as sum equal to the aggregate amount of the subscriptions of all the employes of the Chamber for such year and shall pay the same to the credit of the Fund, but the Chamber may at any time cases and withdraw contributions in respect of any employé whose interest in the Fund shall have been transferred, assigned, attached or otherwise dealt with or affected as indicated by Rule 24 and thereupon all moneys standing to the credit of such employé represented by or referable to contributions by the Chamber and the interest thereon shall on demand be refunded by the Trustees to the Chamber.
- 10. The Committee shall, from time to time, pay into the Bank of Bengal at Caleutta, or any other Bank at Caleutta sanctioned by the Committee, direct under advice of the Managers, to the credit of an account to be opened in the names of the Trustees, all moneys received by them after payment thereout of the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys shall be withdrawn from such account only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Chamber.
- 11. All meneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees in the name of the Bank of Bengal (who shall hold same in safe custedy on behalf of the Trustees) at their dissertion in any of the following Securities, that is to say—any of the Kupee or Starling Securities

of the Government of India or any securities, the interest on which is or shall be guaranteed by the Government of India or in the Bonds, Debentures, or Securities of, or issued by, any public, Municipal or local Body or Authority in India, or in the fully paid-up Stock or Shares of any of the Presidency Banks in India with power for the Trustees, at their discretion, from time to time, to vary or transpose such investments into or for others of any nature hereinbefore authorised. No Trustee shall be liable for any loss arising from or contingent upon any such investment, unless it has been occasioned by his negligence or fraud.

- 12. The Trustees shall, from time to time, upon the written requisition of the Managers, pay to them such sum or sums as may be required for the purposes of these Rules and Regulations, and shall, if necessary, raise the moneys required for same by a sale of the Securities hold by the Trustees, or of a sufficient part thereof or by loan on the security of the same.
- 13. On the 31st day of December in each year, the Managers shall credit each employe with the equivalent of his subscription for the preceding year, as provided for under Rule 9, and thereather having ascertained the amount available for division among the members arising from the interest accrued on Securities any sums forfeited to the Fund under these Rules and Regulations, and all other moneys, (if any) that should properly be brought into account less the necessary expenses of management as provided by Rule 3, the Managers shall provisionally credit each employé, in proportion to the amount standing to his credit on each 31st December in respect of his total subscriptions, with his share of the amount as ascertained.
- 14. On or as soon as may be after the 31st day of December 1907, and the 31st day of December of every succeeding year the Managers, subject to the approval of the Trustees, shall ascertain and fix the Market-value, as on the said 31st December, of the total net investments and Securities held by or belonging to the Fund, including interest up to the same day on any Securities, on which interest is usually calculated on sale or transfer thereof, and after deducting the payments made therefrom, and providing for debts and ascertained liabilities, paid or incurred, respectively, agreeably, with these Rules and Regulations, the Managers shall forthwith debit or credit, as the case may be, the account of each employé in the books of the Fund with a share of the difference between the value as appearing from the last preceding valuation recorded in the said books and the then market-value as so fixed and ascertained as aforesaid of the said Investments and Securities, including interest as aforesaid in proportion to the amount at credit of each employé on the said 31st December.
- 15. A statement of account of each employé shall be made up to the 31st December of each year, and each employé shall be

required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

16. Except as is by these Rules and Regulations expressly provided, no member or any person or persons on his behalf, in respect of his interest in the Fund, shall be entitled to claim any payment of money to him or them.

17. On the death of any employé, while in the service of the Chamber the Managers shall subject to these rules pay to his Executors, or Administrators, or to the grantee of a succession certificate the amount standing to his credit in the books of the Fund on the 31st day of December preceding such death, and shall also pay to his Executors or Administrators, or to the grantee of a succession certificate the amount in full of his paid-up subscriptions for the thon current year.

18. On the voluntary resignation or retirement of any employé from the service of the Chamber without the existence of any cause justifying his dismissal, the Manageres shall pay to him the aggregate amount subscribed by him to the fund and the amount (if any) standing to his credit for interest, and shall in respect of the balance standing to his credit in the books of the Fund on the 31st day of Decomber preceding such resignation or retirement, pay to him one-twentieth part of such balance for each completed year of service from the 1st January 1907.

19. In case of any employé becoming permanently incapacitated owing to injury sustained whilst in the service of the Chamber, or in case of the resignation or retirement with the previous written sanction of the Committee of any employé owing to illness, old age, or any other reason considered adequate by the Committee and so certified in writing by them, the Managers shall (subject to the provisions of these Rules) pay to such incapacitated, resigning or retiring employé, the amount standing to his credit in the books of the Fund on the 31st day of December preceding such incapacity, resignation, or retirement, and also (subject as aforessid) the full amount of his paid-up subscriptions for the then current year, together with such sums as are provided for under Rules 9 and 13.

20. If any employé shall be dismissed from the service of the Chamber, the Managers shall (subject to these rules) pay to him the aggregate amount only subscribed by him to the Fund, without interest, and the balance, if any, of all moneys then standing to his credit in the books of the Fund shall (subject as aforesaid) upon such dismissal be forfitted to the use of the Fund, and shall be dealt with accordingly: provided also that the Managers may at any time, with the consent of the Committee, pay to any such dismissed member the amount to which he would have been critical under Rule 18, if he had voluntarily retired from the service of the Chamber and had not been dismissed.

21. The Chamber shall have a first and paramount charge upon the amount, from time to time, standing to the credit of each employé, and upon all other moneys of the Fund in or to which he may be interested or entitled, for and in respect of all losses damages, costs and expenses, which the Chamber may at any time pay, sustain, or be put to, by reason of any act of embezzlement or default of or by such employé, and the amount from time to time standing to the credit of each employé; and all such other moneys as aforesaid, shall be deemed and treated as a deposit made by him with the Chamber as security for his fidelity and be dealt with accordingly, and in the event of any claim arising by the Chamber against any employé under this Rule, the same shall be paid so far as the funds in which such employé shall be interested shall extend, by the fund to the Chamber on the written requisition . of the Committee, and such employé shall absolutely forfeit all right and interest thereto and therein.

22. In case any employé shall die while in the service of the Chamber leaving any moneys standing to his credit in the books of the Fund such moneys shall be paid only to the Executor, or Administrator, or to the grantee of a succession certificate of the deceased member on the production to the Managers of Probate of the Will or of Letters of Administration or of a succession certificate to the Estate of such employé.

23. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of Probate or Letters of Administration, or succession certificate or any other purpose, such certificate shall be in the following form:—

No
BENGAL CHAMBER OF COMMERCE
PROVIDENT FUND.
It is hereby certified that the balance standing in the books
of the Provident Fund of the Bengal Chamber of Commerce,
to the credit of
numbered as above on the
day ofwas Rupees
dated thisday of19
Entered
Examined
Managers.

24. No employé shall be entitled to draw money from the Fund against his interest in it, or to transfer or assign, whether by way of security or otherwise howsoever, his interest or any part thereof in the Fund, and no such transfer assignment shall be valid and the Managers, Trustees, or Committee shall not recognize or be bound by notice to them, respectively, of any such transfer or assignment, and all moneys standing in the books of the Fund to the credit of the employé so transferring or assigning his interest as aforesaid, shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund, and be dealt with accordingly, and further, if any prohibitory order or attachment or process of the Civil Court, be served upon the Trustees, or the Committee or the Managers, or any of them, or any person on their behalf, by which any moneys standing to the credit of any employé in the books of the Fund shall be attached, or be ordered to be paid into a Civil Court, or be ordered to be withheld from such employé such moneys shall forthwith be forfeited to the use of the fund. and be dealt with accordingly; provided that the Committee shall be at liberty, if the Committee in their uncontrolled discretion shall so think fit at any time thereafter, to give such moneys or any part thereof for the benefit of such employé or his wife, children, or relations, and the Managers shall deal with such moneys accordingly on the written requisition of the Committee.

25. The Chamber undertakes to hold every Trustee indemnified against all proceedings, costs and expenses, occasioned by any claim in connection with the Fund, not arising from his negligence or fraud.

26. It shall be lawful for the Committee, from time to time and any time hereafter, in writing under their hands, to alter, vary, modify, re-make, rescind, or add to these Rules and Regulations, or any of them, but so that no such alteration, variation, modification, re-making, rescission, or addition shall affect the rights of any employ with respect to the Fund.

27. If any dispute shall at any time arise between the Managers or the Trustees for the time being of the Fund on the one hand, and any employé or any Executor, Administrator, or nextockin of any employé, or any person claiming as such next-of-kin or in any other capacity, on the other hand regarding these Rules and regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such case the matter in dispute shall be referred in writing to two Arbitrators, and such reference shall be deemed to be a submission to arbitration within the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Bengal Chamber of Commerce and that I agree to be bound by them.

Dated theday of19
Name in full
Date of birth
Nature of appointment
Date of joining service
Salary per mensem, Rupees
Signature
Witness
WILLIESS

# CHAMBER RULINGS.

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#### CHAMBER RULINGS

When two-thirds of a ship's inward freight was payable at home and one-third in Calcutta, it was held that "inward freight" meant "the freight collected in Calcutta."

2

There being nothing to the contrary in the Charter Party, lay-days will count while a vessel is in the stream, provided she is ready and able to work, and boats can lie alongside and deal with cargo in safety.

If a vessel enters at a Custom House before 12 noon on, say, the lat of a month, lay-days commence 24 hours after notice of readiness is given. If she enters after 12 noon then lay-days commence on the morning of the 3rd.

Notice of readiness before inward entry of a vessel at the Custom House is not a proper notice.

Note: ... This ruling does not apply to coal charters.

3

An Agent should return to his constituents any discounts allowed on insurance.

1.

"Running days" means every day without exception or exclusion.

"Working days" exclude Sundays, Christmas Day, Good Friday and such public gazetted holidays as may be declared by the Bengal Chamber of Commerce as holidays recognised by the Chamber under Charter Parties and Shipping Orders according to the enstean of the port, also such days as may, under the provision made in the succeeding paragraph be declared to be non-working

During inclement weather the Committee of the Bengal Chamber of Commerce, in consultation with the Port Officer, will decide as to what may or may not be considered a working day.

After a vessel comes on demurrage, all time counts.

Note:—Holidays are now deblured in December of each year by
the Chamber, as under Shipping Orders and Charter
Parties according to the custom of the port.

There is no custom of the port which would make warehousing at the jetties a shipment according to the custom of the port.

New rules of business.—The limits of the Port of Calenttataving been extended by a Notification of the Government of Bengal, dated 24th June 1886, which came into force on the 10th July 1886 so as to include within these limits the new petroleundepôt at Budge-Budge, it has become necessary to frame a rule of business which shall meet the special circumstances which have made this extension of the Port necessary.

The following rule, which has met with almost unanimous support, is recommended by the Committee of the Bengal Chamber of Commerce for general adoption:—

"Unless specified in the Charter-Party or Shipping Orders, steamers or sailing vessels cannot demand of the consignee to take delivery of, or fill up eargo, except within the limits of the Port, as set forth in the Notification of the 18th August 1879 of the Government of Bengal."

7

So long as a ship is ready to take in the stipulated quantity of earge continuously, she is in position to give notice of being ready for outward earge, no matter if she had still a portion of her inward earge on board.

8

The Indian Maund only is used by the Customs authorities for salt weighments. It weighs 82? lbs.

\_

Shipments at Diamond Hurbour.—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Rarbour or between Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Calentta Shipment.

[NOTE.—This rule is not believed to be, and shall be accepted, as without express arrangement to that effect.]

10

Value of Jule Marks.—In a suit (No 270 of 1892) tried by Mr. Justice Trevelyan on 18th January 1898, for damages on account of the non-acceptance of 1,000 bales jute a question of the value of the jute mark was raised—on this point the Judge said:—

"It was suggested on behalf of the plaintiffs that, if the bales
"were marked (mark given) and contained jute cuttings
"of any class, they would be sufficient to satisfy the
"contract. This would be true if the expression—Jute

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"cuttings marked (mark given) has no meaning in the

"market. If, on the other hand, it has any such meaning

"then the plaintiffs must, under the terms of section 113

"of the Indian Contract Act, be taken as guaranteeing "that the goods supplied were what is commercially

"known by that description."

Section 113 of the Indian Contract Act, IX of 1872, is as under.

113—When goods are sold as being of a certain denomination, there is an implied warranty that they are such goods as are commercially known by that denomination, although the buyer may have bought by sample, or after inspection of the bulk.

Explanation.—But if the contract specifically states that the goods, though sold as of a certain denomination, are not warranted to be of that denomination, there is no implied warranty.

The Committee understand, as the invariable custom of the jute trade, that a certain mark carries with it, unless specially contracted for otherwise, a certain guarantee of quality with a reasonable divergence relied by erop and period of delivery.

1

General liability of Brokers.—A reference having been made by the Indian Jute Manufacturers' Association "on the general question of the liability of Brokers," the Committee replied—"In their opinion a broker is liable to his principals for consequences if he does not deliver identical contracts."

12

Sundays and Charter-Party Holidays in relation to Mercantile Contracts.—Goods falling due for delivery on Sunday or on a Charter-Party and Shipping Holiday, must be delivered on the day previous to the Sunday or the Charter-Party and Shipping Holiday, as the case may be.

13

Steamers' Lay-days under Coal Charters :-

(1) A steamer's lay-days commence at 6 a.M. on the working day next following the day before 12 noon of which notice of readiness to load has been given. But notice cannot be given until the vessel is (a) entered outwards at the Custom House, and (b) until she is within the (2) Half a lay-day shall be counted, when loading is completed by mid-day. Should work be carried on after mid-day, a whole day shall be counted.

#### 14

Rate of exchange for payment of ocean freights, steamers' hire and demurrage.—All ocean freight and all steamers' hire payable in Calcutta shall, unless otherwise arranged, be calculated at the rate of exchange for demand drafts as certified daily by the Associated Exchange Banks and posted by 11 A.M. in the Royal Exchange.

In the case of outward bills of lading the rate shall be that content on the date of shipment and ascertained by the date of the mate's receipt; and, when there is more than one mate's receipt on one consignment, the date of the last mate's receipt shall be considered as the date of shipment for the whole consignment

In the case of inward bills of lading the rate shall be that current on the day on which payment of freight is made.

In the case of time chartered steamers the rate shall be that current on the day on which hire is payable according to the terms of the Charter-Party.

Demurrage which is paid in sterling shall be paid in rupees at the rate of the day for demand bills.

In the case of claims on import cargo the rate shall be that current on the day on which the steamer, in respect of which the claim is made, enters the port of Calcutta.

In the event of any of the above dates falling on a day on which no rate is posted the rate shall be that current on the last previous date of posting.

#### f 303

No.

To

SIE

	[ 808 ]		
Forms of Boat Note of Chamber of Con	is adopted at a nmerce on the	ı General Meetin 17th January 18	ng of the SO.
	Ca	loutta,	18 .
THE COMM	ANDING OF	FICER OF TH	E
	Ship		
Messrs	cargo is only he Chief Office and numbers, taken on boa car is in atten	the same.  shipped on the ser will sign for a and the Bales and except on the ser the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence to check the shippers readence the content of the original content of the c	special under- all counter or or packages, se terms, and the tally.
Marks and Numbers.	Number of packages	Description of goods.	
			•

On the North.—A line drawn from the boundary pillar at the Cossipore Gun Foundry Ghat to a point on the opposite side at Ghoesery.

On the South.—A line drawn from a masonry pillar placed at the mouth of the Budge-Budge khal to a pillar on the Howah side of the river Hooglity, bearing north-west of the first-named pillar.

The limits of the port include to the cast and work (a) so much of the River Hordy and the shore's thereof as ore 50 yards above high water mark at spring adjoining works constructed for the purposes of such blocks; 100 that portion of Tolly's Nala which lies between Hastings Bridge and the entrance to the Kilderpore book Chaul; (4) so much of Tolly's Nala sile to the west of a line to the Chault of the content of the State of Hastings Bridge; and (4) the Petroleum Dapot at Budge, Budge, including all lands, sheely, although stdings and other works appetituing to M.

# CONVERSION OF STERLING FREIGHT INTO INDIAN CURRENCY.

The following Resolutions were adopted at a General Meeting of the Chamber, held on the 17th January 1882.

That the resolutions adopted, 31st May 1876, respecting conversion into Indian currency of sterling freight and commission thereon be hereby rescinded and that the following Resolution be substituted in their stead with immediate effect, viz.:—

- 1. "That in the absence of any stipulation to the contrary, stilling freight payable in Calcutta, including differences of freight adjusted in Calcutta, and all commission on sterling freight made payable at Calcutta or there brought into account, shall be reduced into Indian money at the rate of exchange for Bank Bils on London on demand which shall have been current on the mail day next preceding the day when the amount to be death with shall be ascertained.
- "That, in the absence of anything to the contrary expressed, the words 'current rate of exchange' shall be held to mean the rate current for Bank Bills on London payable on demand.
- "That, for the purposes of charging commission or adjusting differences, freight expressed in dollars (American) shall be converted into sterling at a uniform rate of fifty pence per dollar."

H. W. I. WOOD,

Secretary.

#### CONFERENCE BILL: OF LADING.

Extract from Proceedings of a Special General Meeting of the Bengal Chamber of Commerce, held on 26th May 1880.

The Chairman said he would move the following Resolution:-

"That the form of Bill of Lading-Calcutta to United Kingdom-agreed on in London on 11th April 1881 by a Committee of shipowners, and merchants, and copy of which is lodged with the Secretary of the Bengal Chamber of Commerce, be adopted for all ports, whether in the United Kingdom or otherwise."

At the suggestion of Mr. W. H. McKewan, the following words were added to the resolution: "as from 1st January 1887."

Mr. James Stevenson seconded the Resolution.

It was then, as amended, put to the Meeting and carried.

This Resolution was, on the motion of Mr. W. Bleeck, Vice-President, seconded by Mr. George Yule, confirmed at a Special General Meeting of the Chamber of Commerce, held on the 27th November 1886.

S. E. J. CLARKE

Secretary.

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#### CONFERENCE BILL OF LADING.

Printed from a signed copy of Bill of Lading, dated 11th April 1881, agreed on in London by Committee of Shipowners and Merchants, and lodged with the Secretary, Bengal Chamber of Commence.

### SAILING SHIP BILL OF LADING-CALCUTTA TO UNITED KINGDOM.

	Shipped in good order and condition, by
	on board the Shipwhereof
	is master for this present voyage
	lying in the Port of
•	and bound forbeing marked and numbered as per margin, and
	to be delivered in the like good order and condition at the aforesaid
	port of

The Act of God, the Queen's enemies, loss or damage from fire on board, in hulk or craft or on shore; any act, neglect or default whatsoever of Pilots, Muster or crew in the navigation of the Ship in the ordinary course of the voyage and all and every the dangers and accidents of the seas and rivers, and of navigation of whatsoever nature or kind excepted.

unto..... or to his or their Assigns. Freight to be paid for the said goods at the rate of...... without discount but otherwise subject to the customary mode of payment. Average as accustomed. In the event of claim for short delivery, price to be the market price of the day at Port of discharge on the day of the Ship's reporting at the Custom House, less charge and brokerage.

Weight, contents, and value unknown.

En witness whereof the Master or Agent of the said Ship has signed......Bill of Lading exclusive of the Master's copy, all of this tenor and date, one of which being accomplished, the others to stand void.

Dated at Calcutta,

## SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 26th February 1892, with effect from that date.

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 Raw Silk, Silk piecegoods, Opium, Pearls, Precious Stones or Jewellery	21	1)
3.	On	the purchasing ditto when funds are provided by the	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 of consignment if made in produce	24	.,			

			"
5.	On returns of consignment if made in produce	$2\frac{1}{2}$	,,
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 like description			a1

	and an barbard at two decreasings and	•••
9.	On goods and treasure consigned, and all other property	of
	any description referred to agency for sale, whether a	ad-
	vanced upon or otherwise, which shall afterwards	
	withdrawn; and on goods consigned for conditional de	ili-
	very to others and so delivered, on invoice amount	at.

		and por	apoc	•••		•••	•••			2	
0.	On	making	advances	or pro	curing	loans o	of money	for	com-		
		mercial	purchases,	when	the ag	gregat	e commis	sion	does		
		not over	and 5 may an	nf						- 1	

1.	On ordering or receiving and delivering goods or superin-	
	tending the fulfilment of contracts, or on the shipment of	
	goods, where no other commission is derived	2.

2.	
	becoming security for administration of Estates, or to
	Government for the disbursement of public money

10.	on activerence, or guaran	iteeing the due realisation of sales	5
14.	On the management of	Estates for Executors or Adminis-	
	trators		

	trators		•••				$2\frac{1}{2}$
15.	On chartering	g ships or	engaging	tonnage for	constituen	ts	
	for vessels	s to procee	d to outpor	ts for loadin	g .		21

On advertising as th	e Agents for Own	ners or Command	iera of	
ships for cabin	passengers, on	the amount of r	assacre	
money, whether	the same shall p	ass through the I	igents	
hands or not		·· ···		2

17.	On procuring freight for a ship by Shipping Order of
	Charter, or on procuring employment for a ship of
	monthly hire or acting as Agents for Owners, Captain
	or Charterers of vessel, upon the gross amount of freigh
	brokerage inclusive
	On any desired Projector for a chip to the Mauritin

18.	On engaging A	rsiatic e	migra	un	s for a	siii	росово	Marca 101	us
	the West	Indies or	else	wh	ere, ur	on t	the gross	amount	of
	earnings		•••			•••			•••
19.	On engaging	troops	for	a	ship	to	Great	Britain	$\mathbf{or}$

19.	On	engaging	troops	tor a	smp to	Great	Directi	OI.	
		elsewhere,	on the	gross	amount	of passag	e money i	or	
		rank and f		٠	•••			•••	2
20	0	neelining :	brewni	froight	inward	troop, e	micrant.	or	

	cabin passage money	•••	•••	***
21.	On landings and re-shipping go	ods from at	y vessel i	n dis-
	tress, or on landing and selli	ng by aucti	on damaged	goods
	from any such vessel, and a	cting as Ag	ent for the l	Master
	on behalf of all concerned-	on the dec	dared value	of all
	such goods as may be re-shi	pped, and c	on the net pr	rocceds

of all such goods as may be publicly sold	 24	to	5	
If Opium, Indigo, Raw Silk or Piece-goods	 1;	to	$2\frac{1}{2}$	
If Treasure, Precious Stones or Jewellery	 4,	to	1	

22.	On effecting insurance, whether on lives or property	• • •	
23.	On settling insurance claims, losses and averages of	all	0.1
	I was a subject to the property of proming		

						r premium			23	
14.	On	drawing,	purchasing	g, selling	$^{\rm or}$	negotiating	Bills	of		
		Exchange						***	1	

()n debts or other claims when a process at in-	 	- 1
tion is incurred in claiming them	 •••	24
	 	5
	 	1
Oll Bills of Discharge retained and		0.1

	On conceeing nonce rem-						24
28.	On ships' disbursements				***	•••	
29.	On realising Bottomry	Bonds	or	negotiati	ng any l	oan on	21
	respondentia			***		•••	29

20	On granting lette	ers of Credit		'
30.	On Stations seed		Campiti	ion and Bank
2.1	On sale or pur	chase of Governi	Hellt Securio	ica mini zmin
or.	On stere p	. Grade Chance	and on every	exchange or

	transfer, not by purchase, from one class to another		3
32.	On delivering up Government Securities and Bank	$^{\rm or}$	
) ž.	On den crists of the change on the market value		- 6

Brokerage when paid is to be separately charged.

S. E. J. CLARKE, Secretary.

5 per cent.

# Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(Adopted at a Special General Meeting of the Chamber held on the 25th February 1921.)

A	RTICLES			Cwt. per ton Nott.	Cubic feet per ton.
Aniseed in bags				8	
				20	
				20	
			1	20	50*
				20	
				20	
				20	
3ran				14	50
Bristles			***		valorem.
			***	ad	50
Camphor in cases		***		***	50
larbonate of Pote	ash	***			"
ardamoms in rol		***		8	50
,, in bo	X62	***		100	50
Carpets	•••		***	12	
Jassia in boxes				12	
Castor seed	***	. :::	***	8	
Chillies (dry) in b	ags or	bundles	***		50
Chirretta in bund		***	***	20	
Chrome ore		***		8	
Cloves in bags	***				50
,, in cases	115			20	
Conl	**				50
Cochineal Coffee in bags				18	
Conee in dholls	211			10	
Coke				20	
Copra				12	
	oenut e			20	
Copper ore				20	
Coriander seed	***			12	1
Corundum ore				20	50
Cotton					
,, seed		444		14	
Cowries			111	20	1
Cummin seed			***	8	1
Outoh in bags				18	50
			1		not
., ", савея					exceeding
,, ,, аквон			1		20 cwt, gross
			- 1	20	\ <sup>-</sup>
Dates (wet)				16	
,, (dry)	***			20	
Dholl or dhal	***				50
Fibres, all sorts Garlie & onions	in bore			12	
	m oags			16	
Ginger Gram				20	22
Gram Gum in cases		- 15			50
Gum in cases Gunnies				20 cwt. gross.	50* 50
Gunnies Gunjah					50
Homp in bales	***			****	50
Hides in bales		411		***	50
Hide cuttings in	. Lalan			***	1 30

\*At steamers' option.

\*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Silver apocie and/or valuable cargo Soap in lags y in cases y gar y in cases Sigar Silver Sil	15 20 20 ewt. gross. 20 ewt. gross. 20 ewt. gross. 20 ewt. gross. 16 6 90 16 90 90 90 90 90 90	ad valorem.  50 50 50 50 50 50

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All unenumerated articles at 50 cubic feet or 20 cwt. gross, at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary, weighment, shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final and freight shall be payable in

Deadweight.—The term Deadweight shall be understood to mean the following articles only—Sugar. Saltpetre, Rice, Wheat, Gram, Dholl & Peas.

At a Special General Meeting of the Chamber held on the 4th of October 1883 the following Resolution was adopted:

- "That Rule I under the Chamber's Tonnage Schedule be altered as follows, in accordance with the Resolutions proposed and adopted by the mercentile community at their meeting on the 3rd July 1883, and in accordance with the notice issued by the Chamber of Commerce on the 4th July 1883, under Rule 23 of the Chamber," viz.:—
- That where freight is payable by measurement, measurement be by sworn measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2.—That measurement be taken at place of shipment, i.e. exporting wharf, jetty or press-house, where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.-That such measurement be final.

- That in cases of shut-out cargo, or cargo transferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangment between the shippers and ship. Further, that all expenses connected with the measurement thereof, be payable by the shippers.
- 8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah, for shipment direct by boat, be measured by the sworn measurers in the Railway Company's sheds, while being removed in actual course of shipment.
- 9.—That all baled cargo pressed at, or exported from, any of the press-houses, to which a sworn measurer may be attached, be treated in the manner as jute, and as provided for in the 2nd Resolution.
- That gunny bales packed at, or exported from, mills within
  the limits of the port, be also measured as described in
  the 2nd Resolution.
- 11.—That gunny bales or other cargo exported by boat, direct from outside the limits of the port, be measured by the sworn measurers on the deek of the ship or alongside, but it shall be optional with outside mills and presshouses to make arrangements with the Managing Committee, on such terms as may be mutually ageed on, for the attendance of sworn measurers, at their ordinary shipping wharves for measurements in accordance with Ru 2.
- 12.—That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions, and which at present is measured on his side, under any of the tonnage schedules now in use in the port or which may require to be measured on this side, by a special arrangment made between shippers and ship, that all such cargo be measured on the Custom House whart (if for export by boat) or in the jotty sheds (if for shipment through the jetties) by the sworn measurers.

- 13.—That for the present the sworn measurers to be appointed to carry out this scheme, be placed under the direction of a representative Committee, to be nominated by the Committee of the Chamber of Commerce.
- 14.—That the charge for measurement be defrayed by the ship.
- At a Special General Meeting of the Chamber, held on the 29th November 1883, it was resolved—
- That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet not exceeding 2,240 lbs. "gross."
- That the term "Dead Weight" shall be understood to mean the following articles "only":—Sugar, Saltpetre, Ricc, Wheat, Gram, Dhol, Peas and all Metals.

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements.

THE ALTON VINE OF WALL SECTIONS

		Colombo.	Bon	bay.	Gochin & Malsbar Goast Ports.	Kar	nelsi.	Madrus and Coco- nada.	Rangoon.	Singa- pore and Penang.
Asticles.		Steamer.	Stemmer.	Ship.	Ship or Steamer,	Steamer.	Ship,	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
		To the ton.	To the ton.	To the ton.	To the ton Nott,	To the ton.	To the ton.	To the ton. Nett.	To the ton. Nett.	To the ton.
					l					1
Acacia Bark, in bags or bal		8 cwt. D 14 cwt. S								
. in drums		18 cwt. S						***		1 :::
Aloes, in longs					!	11.		20 cwt.	***	
" in boxes " in kegs			40 feet	16 cwt.		40 feet	16 cwt.	20 cwt.		
in kegs	- ::		40 1006	16 CW6.		40 1666	10 GW4.	***		20 cwt. P.
tlam	- 1							20 cwt.		
, in bags			16 cwt.	20 cwt.		16 cwt.	20 cwt.	100	***	20 cwt. S.
Animals, in cages					::	***		S cwt.		1 :::
Annatto, in cases			40 feet	50 feet	1	40 feet	50 feet	s c		
" in bags		16 cwt. D								
Antimony, Ore Slabs							100			20 cwt. S 20 cwt. P.
Apparel			40 feet	50 feet		40 feet	50 feet	50 feet		20 GWG, P.
in boxes		50 feet D	20 1000			10 10.1	00 1010	200		1
in cases		16 owt. D							40 c. ft.	
Arecanuts, in bags Arrack		210-250								
		glas, D			1					
" in easks and cases										59 c. ft.a
Arrowroot, in bags in boxes		16 cwt. D			16 cwt.	***	'			20 cwt.a
" in boxes in cases…			40 feet	50 feet	50 feet	40 feet	50 feet	50 feet	50 c. ft.	50 G. IT.S.
Assafortida, in bags						10 1000		20 cwt.		
,, in boxes			40 feet.	50 feet		40 feet.	50 feet	20 cwt.		***
Bairi, in bacs	***		18 ewt.	20 feet		18 cwt.	20 cwt.			
Bemboos (hollow) bundles			10 686	20 000		15 0 8 0.	20 6 11 12			6 cwt. P.
Barilla			16 cwt.	20 cwt.	!	16 cwt.	20 cwt.	20 cwt-		
Barks									20 cwt.	
Barley, in bags			15 cwt.			15 cwt.	18 cwt.	8 cwt.	***	
			10 0				10000		20 cwt.	20 cwt. P.
Boes' Wax,	144							20 cwt.	20 cwt. grs	1
,, in bags	***		40 feet	50 feet	16 cwt, 50 feet	40 feet	50 feet			50 c. ft. P. 50 c. ft. S.
(circular cakes)	in		40 1000	20.1666	30 1000					
gunnies										15 cwt. P.
Betel, leaves Betelnuts								10.00	29 cwt.	
in bags		16 cwt. D	13 cwt.	16 cwt.	16 cwt.	13 cwt.	16 cwt.	18 cwt.	20 CWE.	12 cwt. a
in muts					16 cwt.					
Blackwood, in straight sqr.			40 feet	50 feet	50 feet	40 feet	50 feet			
Bones, loose			16 cwt.	20 cwt.		16 cwt. 8 cwt.	20 cwt.		20 cwt.	
, crushed in bags			11 cwt.*			I5 cwt.†	20 cwt.†		an Gw L	20 cwt. P.
. ,,	144		14 cwt.*			17 cwt.f	20 cwt.t			
Bone Dust			17 cwt.*	20 cwt.		18 cwt.†	20 cwt.†			
Meal	***		20 cwt.	20 cwt.		20 cwt.	20 cwt.		20 cwt.	:::
in bags			20 cwt.1		20 cwt.					20 cwt. P.
Books Borax or Tincal			40 feet	50 feet		40 feet	50 feet	50 feet	50 c. ft.	
norax or Tincal in bags			16 ewt.	20 cwt.		16 cwt-	20 cwt.	20 cwt.		
in cases			40 feet	50 feet		40 feet	50 feet	50 feet		
Bottles, (empty)						***			40 c. ft.	50 c. ft. P.
Boxes, (empty) Bran		i							20 cwt.	
Bran					1				20 GWL	

<sup>\*</sup> As yet standards preserved by the Ohamber. In case of disagreement, either shipper or steamer may claim survey by the Glement of the Commission of the Com

\* Pressed Bran to be understood as not less than 5 maunds (of 23 lbs.) in a bag of 451×25 inches.

a Singapore and Penang.

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Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	0010							1	
	Colombo.	Homl	- 1	Mulabar Const Ports.	Karn	ehi.	Madras and Coco- nada.	Rangeon.	Singa- pore and Penang.
ARTICLES.	Stenner.	Steamer.	Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
				To the	Tothe	Tothe	To the	To the	To the
	To the ton.	To the ton.	To the ton.	ton. Nett.	ton.	ton.	Nett.	Nett.	ton.
		40 feet	50 feet 6 ewt.	50 feet 800 lbs. or	40 feet	50 feet 6 cwt.			
, in butes		1	- 1	50 feet	l l			1 ::	50 e. ft. I
wild (low value)er	1,200 lbs.	s			1				
" in cylindrical test	10	1 :	- 1		1 1				
pressed bales	20 1666 4	- 1			1				
" Chips, in bags unpressed bales	800 lbs.	D	100		1			1	1
Ohine in cases	or	1 1			l		l		
" machine press		:			1		1	1	
Oil, in cases	50 feet	3	1	50 feet			1		
tronella Oil, in cases drums	18cwt.	s		50 feet 50 feet	1		s cwt.	8 cwt.	10 cwt
stronglla Oil in tanks		8 cwt.	10 cwt-	30 1000	sewt.	10 cwt. 50 feet	8 cwt.		50 c. ft.
llotes, in bags or frazils		40 feet	50 feet		40 feet	30 1000	50 feet		8 cwt.
in chests		***				20 cwt.	20 owt.		
Nove Steins, in bags			20 cwt.		20 cwt.	200		1	1
Coal Com leaves, in bags or pres	rod l						50 feet	50 c. ft.	
bales	50 feet	S	1	100	10 cwt.	12 owt.			15 cwt.
Cochineal Cocoa, in bags	14 cw t	D 10 ewt.	12 cwt.	1	10 6 % 1.		1		1
in casks	14 cwt.	D	1						15 cwt.
" tringe in bags					1 :::				
Corcenuts, in bags	14 eu	t			1	1		500 in N	o. 20 cwt.
unhusked, loose	(gross)	D			1				30 c. ft.
	cs liewt	. DI				i			1,000
desicented, in c	tser 50 feet	DI		1	1	1		1	50 c. ft.
shavings (dried	12 cwt								50 c. ft.
fibre in bales			1		11 ewt.			***	1 :::
husks in bags Coronnat Oil		11 cwt.	1	14 cw1		1		1	
	14 cw	.s	1 :::	14 0					
	50 fee	18	1						1
in cases in steel cylind	ricul I		1				1 :::		1
nackages	20 cw	. S	1		13 cwt.	16 CW			- 1 :::
shell Charcoal Coculus Indicus, in bags		13 cwt	16 cwt	16 cw	" I		18 cw		. 16 cm
		D 14 cwt	16 owt.	18 cw	12 cwt	16 cw	t 17 cw	t	1 :::
Coffee, in bags		40 feet	50 feet	50 fee			15 cw	15 cw	
in casks	[14 cw			10 0.0	1.00		16 cw	t	12 cw
" in barrels …			1					- 11	is ew
in robbins in parchment, in br	gs	1 44 754	. 16 cwt		12 cwt				
in frazils		40 feet			40 feet	30 10		12 015	t.   ::
		401				1	. 1	10 cw	t.
Cour, in bales	50 fe								
in pressed bales		100	Gewit		5 cwt		4		
		D' 5 cwt	. Gewit		5 ewt	. 6 cw	•   ::		

\* As broken stowage.

g Singapore and Penang.

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# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

		Colombo.	Boml	ony.	Cothin & Malabar Const Ports,	Karr	ichi.	Madras and Caco- nada,	Rangoon.	Singa- pore and Pensing.
ARTICLES.		Steamer.	Steamer.	Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer
		To the	To the ton.	To the	To the ton. Nett.	To the ton.	To the ton.	To the ton. Nett.	To the ton. Nett,	To the ton,
latch or Terra Janos	tien, in									
boxes									20 cwt.grs	50 c. ft. 1
Intch or Term Jupos logs or baskets, unser	ewed		13 ewt.	16 cwt.	16 cwt.	13 ewt. 40 feet*	16 cwt.			20 cwt. 1
Mindrica) packages, re lari in bags	ills, etc.	100	40 feet*	40 feet*		40 feed.				20 cwt. 1
lates, wet			Blewt.	20 cwt.		16 ewt.	20 cwt.	20 cwt.		
dry			13 cwt.	16 cwt,		13 cwt.	16 cwt.	16 cwt. 20 cwt.		
erushed, split, in l	ags		17 cwt.			17 cw t.	90 cwt.		20 cwt.	
,, crushed, split, in l Ni Divi, in bags Ingons' blood		16 cwt. D					1.11			50 c. it. S
mgous blood in cases		1	40 feet.	50 feet.		40 feet	50 feet	i		50 c. ft.
hony, square and strai	ght	1	40 feet	50 feet		40 feet	50 feet 90 cwt.			}
motherwise Meets (private) in case			16 cwt.	20 cwt.		16 cwt.	20 cwt.			50 c. ft.
Sephant's Teeth										15 cwt.
" " in bur " in cas		1	14 ewt. 40 feet	18 cwt.	18 ewt.	14 cwt	18 ewt. 50 feet	50 feet	50 c. ft.	15 cwt.
,, loose		1 "	16 cwt.	20 cwt.	20 cwt.	16 cwt.	20 cwt.	1		
. in bul	k							16 cwt.	20 cwt.	
mpty heer (Hogsher	ids) m	to cwt, or								50 e. it. 1
mpty barrele		50 feet D†							{	or or
Ammonia Fins	ks or								(	20 cwt,
Cylinders		1	111					1 :::		20 cwt.
inpty sample cases canel Seed	***		10 cwt.			10 cwt.		l		
Courreek or Mathie se	ed	1	17 cwt.			17 cwt.		16 cwt.		
ibre. Roselle, (bules or cases)	oundles	1			·					50 c. ft.
ish Manure		1				9 cwt.‡				ι
ishmaws (or Isinglass)	in cases	1				40 feet				50 c. ft.
in bags					14 cwt.			1		10000
lour, in bags		:::	18 cwt.		11.00	18 cwt.			20 cwt.	
" middlings or sla		1	12 cwt.		ļ	12 cwt.		1	l	1
urniture			40 feet	50 feet.	1	40 feet	50 feet	50 feet	50 c. ft.	
alinguls			10 cwt.	12 cwt.		10 cwt.	12 cwt.			1
nils, in lags	***		13 cwt. 40 feet	16 cwt.		13 cwt.	16 cwt.	1 :::		) :::
mbier, cube, in lags			40 1000	30 Tert	1 :::	10 11-06	30 101.0		1	10 cwt
in baskets							***	1 :::		8 cwt.
n baskets									1 6	20 cwt.
" in buse	***	10 cwt. D								
in lags	•••								{	and 50 c. ft.
" in lags " ordinary screw	ed case		i						{	and 50 c. ft.
, in bugs , ordinary screw	ed cases in bales							1	'	and 50 c. ft. 16 cwt 50 c. ft
, in bags , ordinary screw screwed cubes, ambage, in cases anja	ed cases in bales							1	١,	and 50 c. ft.
, in bags , ordinary screw screwed cubes, ambage, in cases anja acide and Onions	ed case in bale							50 feet 12 cwt.	50 c. ft. 12 cwt.	and 50 c. ft. 16 cwt 50 c. ft
, in bugs , ordinary screw screwed cubes, ambage, in cases anja scrie and Onions scrie ore bee, in dubles or cask	ed case in hale	20 cwt. D					15 cwt.	50 feet 12 cwt.	50 c. ft. 12 cwt.	and 50 c. ft., 16 cwt 50 c. ft
, in bags , ordinary screw , screwed cubes, ambage, in cases ania serie and Onions arnot oro her, in dubbas or cask inger, dry in cases	ed case in hale	20 cwt. D		50 feet	50 feet	40 feet 40 feet	15 cwt. 50 feet	50 feet 12 cwt.	50 c. ft. 12 cwt.	and 50 c. ft. 16 cwt. 50 c. ft
in bags  ordinary Screw  screwed cubos, ambage, in cases  anja acie and Onions  acie and Onions  incut or  tinger, dry in cases  in bales  in bales  in bags	ed case in hale	20 cwt. D		50 feet 12 cwt.	50 feet		15 cwt. 50 feet 12 cwt.	50 feet 12 cwt.	50 c. ft. 12 cwt.	and 50 c. ft. 16 cwt. 50 c. ft 
in bags  ordinary screw strowed cubes, ambage, in cases ania stric and Onions arnet oro her, in dubbas or cask inger, dry in case un bales	ed case in bales	20 ewt. D	40 feet	50 feet	50 feet	40 feet 40 feet	15 cwt. 50 feet	50 feet 12 cwt.	50 c. ft. 12 cwt.	and 50 c. ft. 16 cwt. 50 c. ft  50 c. ft.

<sup>\*</sup>The formula for calculating the cableal contents of cylindrical packages is, the square of the diameter is multiplied by the length and one-lifth deducted from the product.
† At ship's option.

<sup>\*</sup> As broken stowage. # Singapore and Penang.

	Colombo.	Bon	ibny.	Cochin & Malabar Coast Ports.	Karı	tchi.	Madras and Coco- nada.	Rangoon.	Singa- pore and Penang.
ARTICLES.	Steamer.	Steamer,	Ship.	Ship or Steamer.	Steamer.	Ship,	Ship or Steamer.	Ship or Steamer,	Ship or Steamer.
	To the ton.	To the ton.	To the ton.	To the ton. Nett.	To the	To the	To the ton. Nett.	To the ton. Nett.	To the ton.
Gram					17 cwt.	20 cwt.	20 cwt.		20 curt, 8.
Ground-nuts, shelled		17 cwt. 13 cwt.	20 cwt. 16 cwt.		13 cwt.	16 cwt.	16 cwt.	20 cwt.	
	16 cwt. D			20 cwt.					16 cwt. P.
nnshelled in bags	S cwt. D	6 cwt.	8 cwt.	12 cwt.	6 cwt.	8 cwt.	12 cwt,		12 cwt. P.
Gunno, in logs Gum, in cases		40 feet	50 feet.	50 feet	40 feet	50 feet		16 cwt.	20 cwt. P.
in cases, not enumerated	1 :::		50 Icet	50 feet	40 leet	50 feet	50 feet	50 c. ft.	50 c 1t. P.
,, Olibannum, in bags		13 cwt.	16 cwt.		13 cwt.	16 cwt.			20 cwt. S
Benjamin, blocks, in case, loose, in cases	· · · ·				1 :::				50 c, ft, 8.
, Copal, in bags	***								18 cwt,a
in cases					-				16 cwt.a 50 c. ft. S.
, Dammar, in cases									50 c. ft. S.
Persian, in double bags		17 cwt.							18 cwt, P.
Arabic, in cases						•::			50 c. ft. S.
Gunny bags	1	17 cwt.					50 feet	50 c. ft.	
Gutta Jeletone in cases							50 feet	50 c. ft.	1
Gutta Jelotong in cases in bags or baskets				100	1 ::				50 c. ft. P. 20 cwt. P.
rehoiled in cases?					1				50 c. ft. P.
, in bags§									50 c. ft. P.
Percha Core (old) in									
packages Gutta-percha, loose						***			20 cwt. P. 12 cwt. S.
in bags or basket	s :::		1	1	1 :::	***			12 cwt. S.
Remp in bales				111					50 c. ft. S. 12 cwt. S.
loose or in bundles		5 cwt.	7 cwt.		5 cwt.	7 cwt.	50 feet	50 c. ft.	12 GW6. 5.
,, in screwed bules (sisal) in baelst		40 feet	50 feet	50 feet	40 feet	50 feet			10 cwi.P.t
Hemp seed in bags			1 ::.		1 :::				20 cwt. P.
nides			***				50 feet		
" green, unpressed				12 cwt. 20 cwt.			:::		
,, dry, in bales	I		l	50 feet	I	1			
in pressed	50 feet S	40 feet	50 feet		40 feet	50 feet			
,, ,, loose & in smal	1	40 feet		1	1	1		i	
Hides Buffalo, in bales or loose	14 cwt. D	40 feet	12 cwt.	1	40 feet	12 cwt,			10 cwt. a
" in bales tanned …							:::		12 cwt. 4
								16 cwt.	12 cwt.s
Hoofs, Horn Shavings and Tips									5 curt. P.
Horns, Buffalo and Cow or Deer				20 cwt.	13 cwt.	16 cwt.	20 cwt.		
in bundles	16 cwt, D								
Horns, Buffalo and Cow, loose		13 ewt.	16 cwt.	16 cwt.	13 ewt,	16 cwt.	20 cwt.	20 cwt.	9 cwt. P.
,, in baskets		***			10 001,	10 CWL.			7 cwt.a
stowage)*	1								*20 cwt.P-
" " in cases …									50 c. ft. P.
	1 1	1	1						

a Singapore and Penang. Loose huffale herns cannot be taken as broken stowage to any port where transhipment is involved.

Additional rates to funchipment port are not.

Breeding is per in C. 1, F. 100 exceeding it, per ib, C. 1, F.

Not exceeding is, per ib, C. 1, F. 100 exceeding it, per ib, C. 1, F.

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Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

		Colombo.	Bombi		Cochin & Malabar Coast Ports.	Kara	chi.	Madras and Coco- nada.	Rangeon.	Singa- pore and Penang.
ARTICLES.		Steamer.	Steamer.	Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
		To the	To the	To the ton.	To the ton, Nett.	To the	To the	To the ton Nett.	To the ton. Nett.	To the ton.
			,							7 owt. P.
Borns, Deer in bags kets	and bus-					6 cwt.	8 cwt-	16 cwt.		76wt. F.
loose			6 cwt.	8 cwt.	12 cwt.	13 cwt.	16 cw4.			
" Tips of any ki	nd		40 feet	50 feet		40 feet	50 feet			12 cwt. a
Eurtali, in cases llipe Nuts			20 1011				***	50 feet		12 00000
Infigo		50 feet S	40 feet	50 feet		40 feet	50 feet	50 1000		
in cases		50 feet S	40 feet	50 icet	1	40 1000				Per % P.
paste, in cases frecacuanta in bags		30 1000 8	1 :: 1					1	20 cwt.	
						100		1	2000	20 cwt.P.
, old in rallast		20 cwt. I	20 cwt.	20 cwt.		20 cwt.			i	
, old and scrap , or Steel Rails			20 cwt.	20 cwt.		20 cwt.				
		1	1 1		ł	40 feet				50 c. ft. S.
ninglass Pishmaws, i						18 cwt.				
Jargery Jargery			40 feet	50 feet	1	40 feet	50 feet			
Jowaree, in bags			18 cwt.	20 cwt.	***	18 cwt.	20 cwt.	1	50 c. ft.	
late					1 :::			50 feet		
, in bales			h :::			1				14 cwt. a 50 c. ft. P.
Espok Seeds, in bags in pressed by	les		ś		1			1	1 :::	30 6. 16. 1
		16 cwt.	D <b>l</b>			1	1	1	1	
Kitol Glore in bundle	8	10 cwt.	D	1 :::	1 :::					
Kola Nuts, in bags			Ď		1			50 feet	50 c. ft.	
			1			40 feet	50 feet	00 1000		
in shells or o	1805		40 fee≎	50 feet	1	13 cwt.		1		
, Seed, in bags			18 cwt.	20 cwt.		18 cwt.	20 cwt.	1		50 c. ft. P.
Large in bales			1		1	17 cwt.	20 cwt.	1		
" crushed in bag	8		17 cwt.		1	17 CW4.	20 6000	50 feet		- Ta D
Lard				1 :::					i	50 c. ft. P
Latex, drums or tine lead dross, packed	n bags c		1	1	1	1		l	1	1
		120 cwt.			50 feet					
	ases .			1	50 feet					1 :::
,, ,, ,, in t				1	50 feet	20 cwt.	20 cwt.		1 :::	
Lentils					1		1	18 cwt.		loo P
Linseed			16 cwt.	18 cwt.	18 cwt	16 cwt.	18 cwt.			20 cwt.P
" in bags					1	40 feet	50 feet	50 feet	l	50 c. ft.
Mace, in cases			40 feet	50 feet		40 1005	50 1000	20 cwt.		
Machinery			1 :::	1				50 feet		
Madder root or Mus		es	1		1	40 feet	50 feet	1		
	or bales		40 feet	50 feet			1	1	1	1
	or bundl	gs es	8 cwt.	12 cwt		8 cwt.	12 cwt		20 cwt.	
		es				17 cwt.	20 cwt		20 64 6.	
			16 cwt.			17 cwt.	20 GW6	·   :::		1
	8	16 cwt.	D	1 :::					171	10 cwt.c
Mangrove Bark in Mangoes pickled, it	ngs				14 cwt					
sangoes pickled, ii	Derrois		1		12 cw	t				1 "
Marntti Speels in he					15 cw	t. 17 cwt		16 cwt	t-)	1
,, sliced, in Marotti Seeds, in be Mathie Seed or Fer Measurement Good	igs		17 ewt		15 ew	17 cwt		16 cwt	٠\	1 ::

a Singapore and Penang.

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

-	Colombe.	Bor	nbay.	Cochin & Malabar Coast Ports.	Ka	rachi.	Madras and Goco- nada.	Rangoon	Singa. pore and Penaug.
ARTICLES.	Steamer.	Steamer.	Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer,	Ship or Steamer,	Ship or Steamer,
	To the	To the ton.	To the	To the ton. Nett.	To the ton.	To the	To the ton. Nett.	To the ton. Nett.	To the ton.
Measurement Goods in cases Metals in bags Mica in cases Millet in bags Molasses	50 feet D			50 feet		=	20 cwt,  20 cwt,	20 cwt.	20 cwt.a  20 cwt. P
Monazite, in drums or bugs		16 cwt. 40 feet	20 cwt. 50 feet		16 cwt. 10 feet	20 cwt. 50 feet	20 cwt.	or 4 h'hds,	
Mowrah Flowers Seed, in bags Munjeet or Madder Root in cases or bales	-	18 cut. 13 cut.  40 feet	20 cwt. 16 cwt. 50 feet		18 cwt. 13 cwt 40 feet	20 cwt. 16 cwt. 50 feet	50 feet		
in bags or bundles  Musk, in cases Mussor, in bags Mustard or Rape Seed Mutter	-	8 cwt. 40 feet 20 cwt. 16 cwt.	12 cwt. 50 fret 20 cwt		8 cwt. 40 feet 20 cwt. 16 cwt. 18 cwt.	12 cwt, 50 feet 20 cwt. 20 cwt.	18 ewt.	20 cwt.	=
Myrabolams in hags Crushed, in bags powder Niger seed Nitrate of Lime, in bags	16 cwt, D  20 cwt, D	13 cwt. 11 cwt. 15 cwt. 14 cwt.	16 ewt.	16 owt.	13 cwt.  14 cwt.	16 cwt.	17 ewt.  17 cwt.		
Nutmegs, in cases in grams  Nutmegs, in cases in casks	50 feet D	40 feet	50 feet	50 feet 	40 feet 	50 feet	50 feet	50 e. ft.	50 c. ft. a 14 cwt. P. 7 cwt. P.
Nux Vomica  " in bags " in cases " in robbins Oats Oats Oil, essential in cases	16 cwt, S	13 cwt. 10 feet	16 cwt. 50 feet	20 cwt. 14 cwt.	13 cwt. 40 feet 	16 cwt. 50 feet	16 cwt. 16 cwt. 12 cwt.	 16 cwt.	
(Wood) in drums or cases , in casks , in cases , (all sorts) in tanks, cases or drums &c.		40 feet	210 J. gal.	50 feet	40 feet	210 I. gals.	210 I. pad. 20 cwt.	4 h <sup>'</sup> bds. 50 feet	50 c. ft. P. 50 c. ft. P
,, eake, cir. slabs packed in rolls , (in slabs) packages cocoanut. machine	=	  15 cwt.		:::		:::	:::	:::	50 c. it.a 18 cwt. a 14 cwt.a
pressed flat, all shapes except Cocoanut muchine pressed, flat all kinds, hand or bullock pressed		17 cwt. 12 cwt.							
,, in pieces, machine pressed ,, in casks or lumps in lungs	-	12 cwt.			 16 cwt,				
, powder Poonac (rectangular pack-	l		٠		=	==	20 cwt,	:::	

 This standard is for guidance only. In case of disagreement, either shipper or steamer may claim survey by the Chamber, which may fix any scale based on the standard. [ 325 ]

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	Co	lombo.	Bomb	- 1	Cochin & Malabar Const Ports.	Kara	ichi.	Madras and Coco- nada.	Rangoon.	Singa- pore and Penung.
ARTICLES.	St	eamer.	Steamer.	Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
		To the	To the	To the ton.	To the ton. Nett.	To the ton.	To the ton.	To the ton. Nett.	To the ton. Nett.	To the ton.
								1		
	13	cwt. D			17 cwt.			:::		18 cwt. S
Cake Poonac, in bags in bales			1		20 cwt.		1 :::	1		
in bundle	8				20 GW4.			1		
in robbin	8 2	0 cwt. S			17 cwt.					***
Seeds, in bugs Sita, Jamha and o	ther	***					ļ		!	
, Sita, James and c						16 cwt. 16 cwt.	-	1		
Khorassun				100		14 cwt.	17 cwt.	1		
Courton	:::					1	1 0 1	1	1	l
Caunnur description	Bold			1	l	1	1	1	i .	1
mixtures containing than 2 per cent, of such	nore s not		10 ewt.	17 cwt.		-				
containing more than tent, of the Hold Caw	2 per		i	i	l	1	1	1	l	
description	nptu		13 cwt.	17 cwt.				1 :::	20 cwt.	
il Seed Cake					14.5			18 cwt.		
ilanum		44.5	ner chest	per chest		ner ches	t per ches	t	40 c. ft.	1
giam		141	per chest	Det. Cuese	1	1100			40 C. It.	
ethids Weed, in bag	_ :::	***		1	1	1	-	1		
	gs or	12 cwt. I	ı l	1				1 :::		
bundles bihilla Weed, in pressed freefall descriptions, loc	bales ose or	50 feet 8			1	20 cwt	20 cwt	1	20 cwt.	20 cwt. 12 cwt.
in bags			1			13 cwt	16 cwt			
hiddy , in boos			13 cwt.	16 cwt.	***	13 6 8 6	10 0 0 0			30 c. ft.
addy husks in bags		447				1	1			12 Gwe.
de Oil Note in bags		417	1 :::		1			50 feet		1
mirah Pibro		10 1			8 cwt.					
in bundler in pressed	balov	50 feet !	il		50 fee			- :::		
in ballots	Detector	00 1000		1	50 fee	· ]	1	1	20 cwt.	17 cw/
							1			50 c. 1
. Candles in	CRNCN	***			1			***		50 c. 1
ra Rubber (see Rubber	r)		1	1		1	1		1	7 cwt
Patchouli, in cases Patchouli leaves in bales								20 cwt	. 20 cwt.	7 cwt
Pens				16 cwt		13 cw	. 16 cw	t. 16 cwt		7 cwt
conor, in bars		is ewt.	D 13 cwt-	16 644	14 CW					14 cw
" in robbins	***			1		1				10 cv
, white									1	12 cv
		1			1 :::	1 :::		1		50 c.
Pirce-goods in cases		L		1 :::			1			
Pig Lend	***	20 cwt.	D 12 cwt			12 cw				50 c.
rimento	ens	50 feet						1	1	1
Pincapple, canned, in ca Planks and Deals, loos	or in	00 1000					t. 20 ev	50 fee	t 50 c. fi	. 50 c.
bundles Plumbago, in bags or bu	rrole	20 cwt	D 16 cwt	. 20 cw						
Pallanda in hors			10 cwt			1 :::	- :::		1	
Pollards, in bags Poonne (see Oil Cake Po	onac)				1 :::		1	15 cw		
			14 cw	. 17 ew		14 cv	t 17 cv	vt		1 :
	rt.,	1 :::	13 cw	L 16 cw	t	13 cv	t 16 cs	st	1 ::	- 1 :
,, ,, in double bag		1	14 cw	L. 17 cw	t. 1	14 01	t. 17 cv	rt	1	1
, in single bug	12 CW	i.	14 cw				17.6		40 c. 1	t
Private effects	in 17 Cm				- 1		1		t	- 1 -
			1							

a Singapore and Pennang.

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	Colombo,	Hom	ibay.	Cochin & Malahar Const Ports,	Karı	ichi.	Madras and Coco- nada.	Rangoon.	Singa- pore and Penang-
ARTICLES.	Steamer.	Steamer.	Ship.	Ship or Steamer,	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Stenmer.
	To the ton.	To the ton.	To the ton.	To the ton, Nett.	To the	To the ton.	To the ton. Nett.	To the ton. Nett.	To the ton,
								50 c. ft.	
Rags Rapeseed (see mustard seed)								50 C. It.	
Ratians (see canes)								20 cwt.	
Raw Silk, in bales							10 cwt.	50 c. ft.	
Red Wood		13 cwt.	16 cwt.		13 cwt.	16 cwt.			
Resin in double bags							1	***	16 cwt, F
Red Wood for dumage							20 cwt.	***	***
Rhen, in bales		40 feet	50 feet	44.1	40 feet	50 feet	on reer		***
Rhubarb, in cases Rice in bags		18 cwt.	20 cwt.	20 cwt.	18 cwt.	20 cwt.	20 cwt.	20 cwt.	20 cut, a
,, dust, meal and flour		10 0011	an en ec		1	20 0 11 11	20 0	20 cwt.	15 cwt, 8
,, dust, meal and flour ,, bran, in bogs				20 cwt.					
		!					50 feet	50 c. ft.	
., Lines and Twines, in				l	1	ì	14 owt	l	i
bundles					1		10 cwt.		
in larvellag					1		100000	16 cwt.	i
Rubber, in cases or presso	1 50 feet or					•			50 c. It.a
bales,			1	l	1	1	1		
,, in bags								20 cwt.	10 & 12
,, in baskets	-		***				***		cwt. S.t
Latex in liquid	1			50 c. ft.					Circon
., Latex in liquid . seed, in cases .									
		ì		8 cwt.	)				50 c. ft. S
" " in bags .			{	(54 lbs.)	3	***		{	12 cut. P
Latex in steel cylir	1	1		I	t		i	1	20 ewts S
drieal package						1	***	***	30 c. ft. P
pieces old in bags oil, in drums .	15 cwt, S	1			1 :::		1		300.11.1
stumps, in cases		1 :::	1	1	1		1		
Rum, in casks or cases							210 Imp.	2 puns.	50 c. ft.c
	1	١		1			gals,	1 .	
Safflower, in bags in screwed bales		8 cwt.	10 cwt. 50 feet		8 cwt. 10 feet	10 cwt. 50 feet	***		
		40 1000	50 feet		10 1000	50 feet	50 feet.		
in bales		40 feet	50 feet.		40 feet	50 feet.	30 1004		
Seed (Kurdai seed o	r I	10 1000	001000			00 1000			
Kasumba) .					13 cwt.				
Sugo. Plour in cases		13 cwt.	50 feet	100		50 feet	1	***	
		40 feet		100	40 feet		50 feet	50 c. ft,	50 c. ft.4
, Pearl, in bags									18 cwt.
		l			1		1		20 cwt.
Sal Ammoniae in bags		15 cwt.	18 cwt.		15 cwt.	18 cwt.	15 cwt.		
Salt in cases		40 feet 28 Ind.	50 feet	1.0	40 feet	50 feet	50 feet		
Salt		mds, of	28 Ind, mds, of		28 Ind. inds, of	28 Ind. mds, of	20 cwt.	20 cwt.	
	Ι.	822 lbs.	823 lbs.	1	823 lbs.	823 lbs.	I		ı
Salt Fish			029 1034		14 cwt.	14 cwt.	l		
Salted skins, drv. in bales				50 feet					
wet, in easks		20 cwt.	20 cwt.	50 feet	L	00.00			20 cwt.
in burs			20 CWL.	20 cwt.	20 cwt.	20 cwt.	20 cwt.	20 cwt	20 CWL- 4
Sandal-wood and Sapan-wood.	10 cwt. I	9 cwt.	16 cwt.	H cwt.	11 cwt.	16 cwt.	20 cwt.		S cwt. c
		7 cwt.	AU CM L.	LI CWs.	11 684.	TO CWE.	20 ewt.		0 Cum.
	n	1	1		1				
bundles .				8 cwt.					
	: ::	40 feet	50 feet		40 feet	50 feet	50 feet		
	: 1	40 1000	20 1667		40 leet		50 feet	50 c. ft.	
		I	1		1		oo reet	30 6, 16,	

\* At ship's option.

† (India 10 cwts, and Borneo 12 cwts.)

 $\alpha$  Penang and Singapore.

# [ 327 ]

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

		Colombo.	Bom		Cachin & Malabar Coast Ports.	Kara	ehi.	Madras and Coco- nada.	Rangoon.	Singa- pore and Penang.
ARTICLES.		Steamer.	Steamer.	Ship.	Ship or Steamer,	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer,
		To the	To the	To the	To the	To the	To the	To the	To the	To the
		ton.	ton.	ton.	Nett.	ton.	ton.	Nett.	Nett.	
					40.0	1				
						1 1		16 cwt.		
ed lae, in bags		1.17		6 cwt.		5 ewt.	6 cwt.		111	
een in bags		50 feet 8	5 cwt. 40 feet	50 feet		40 feet	50 feet	50 feet 16 cwt.		
" in bales		20 feet 2	40 100-1					16 cwt.		
brk's fins bellee, in bags						1		50 feet	50 c. ft.	
				20 cwt.		16 cwt.	20 cwt.	20 cwt.	20 cwt.	s cwt. a
			16 cwt.		l :::	100				18 cwt.a
green smail, i brils, M. O. P., in b	a baskets					1				
bills, M. O. P., in )	askets				1	1		l		50 c. ft. F
hells except M. O. 1	. a rattors	1								10 cwt. c
in cases other kinds,	n baskets	411				1		1		
Oyster, rough	i, in bags	16 cwt. I	1					1	1	50 e. ft.
. M. O. P. &	Fortoise in	i					***	1	1	50 c. ft.
CANON .		4.00	1			- "	10 evet.	1 :::		
ilk, raw in enses			8 cwt.	10 cwt.		8 cwt.	50 feet		50 c. ft.	
in cases			40 feet	50 feet	1	40 1004	00 1000	50 feet	50 c. ft.	'
				1		1			50 c. ft.	1 :::
		L. 77						50 feet		1
dver and/or valuat			1 :::		1			30 1000	1	5 cwt. 1
kins Sheep in bales			1			40 feet	50 feet	1		
ton in caves			40 feet	59 feet		40 (000	100 11100	50 feet	50 c. ft.	
on country, in cr	50%				1 ::	1	1	15 cwt.		
	iga			1				20 cwt.		50 c. ft.
in to	trs				1			16 cwt.		118 cwt.
			1		1	19 ewt.	20 cwt		20 cwt.	20 cwt.
in bags lugar, in bags			š		20 evrt	· In awt.	200.00			20 cwt.
			1	20 cwt	. 1	1		1		1 ::
in double by	gs		19 cwt.	20 ews				20 cwt	-1 :::	50 c. ft
, including jar	gery, m on	58			1	100	20 cwt	- 90 cwt		1
Tale			16 cwt.	20 cwt		16 cwt.	50 feet			***
			40 feet	50 feet	18 09 1		10 100	20 cwt	20 cwt	50 c. ft.
in cases					18 cm		1	20 cwt	20 CW1	20 cwt
		: ::			10 011	100	18 cwt	. 1		1
Tamarind			15 cwt.	18 cwt		15 cwt.	18 CW			1
in bundl	18	17 cwt.	D		17 cw	t		20 cw		
in casks								20 cw1		
, in cases , skins, in	Lindton '		1			8 cwt.	10 cw		1 :::	
,, skins, in	punates .	38	1			40 feet				10 cwt
In Tapioca roots in be	prosect our							50 feet		1
Tabloca	111					1 :::				50 c. ft
in hoxes									1	18 cwt
., flake in t										20 cw
	iftings in b			1			50 fee	t. 50 fee	50 c. f	t.   50 c. f
Tea, in cases or ch	ests or box	50 feet	D 40 feet		t 50 fee	40 feet	00 100	00 100		50 c. fi
in bacs		50 feet	D)		17 cv					
refuse in he	rs.		n		17 6%					
sweopings, ii	bngs	12 cwt	. D[			1		1		1
,, ,, II	pressed ba	50 feet	D						1	L
Tenk Keys (brok	en stowns	e) 1	1	1	1					50 c. f
loose		111	1	1	1 ::	1				
Terra Japonica (										

a Singapore and Penang.

# Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(concld.)

	Colombo.	Воп	nbay,	Cochin & Malabar Const Ports.	Kan	achi,	Madras and Coco- nada-	Rangoon,	Singa- pore and Penang.
Arricles.	Steamer.	Steamer.	Ship.	Ship or Steamer,	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer,
	To the ton.	To the ton.	To the ton.	To the ton, Nett.	To the	To the	To the ton. Nett.	To the ton Nett.	To the ton.
Timed (con sincist) used) in lung marks planks a singular planks a singular planks a singular planks and s	50 feet S 50 feet S 50 feet S 50 feet S	40 feet 1 oit. 40 feet 1 oit. 40 feet 1 oit. 40 feet 1 oit. 1 owt. 16 owt. 11 cwt. 12 cwt. 13 cwt. 15 cwt.	50 feet † off. 50 feet 50 feet 13 cwt. 14 cwt. 20 cwt.	50 feet 50 feet 20 cmt. 20 cmt. 14 cmt. 20 cmt. 18 cmt.	40 feet 40 feet 40 feet 11 cmt. 13 cmt. 13 cwt. 18 cwt.	50 feet 50 feet 50 feet 13 cwt. 14 cwt. 16 cwt. 20 cwt.	50 feet. 50 feet. 50 feet. 14 cws.	20 cwt.	14 cwt P. 50 c, ft, a 20 cst s 50 c, ft s 50 c, ft s 50 c, ft s 50 c, ft s 50 c, ft s 50 c, ft P. 20 cwt s 20 cwt P.
Wines and Spirits, in casks Woods, Bbony, Satin Wool , in bales , in scrowed bales Zadeary	20 cwt. D	40 feet 40 feet  40 feet 16 cwt,	50 feet 50 feet  50 feet 20 cwt,		40 feet 40 feet 40 feet 16 cwt,	50 feet 50 feet 50 feet 20 cwt.	50 feet	50 C. It.	
All articles not enumerated in bags	50 feet or 20 cwt. D			-	16 ewt.	20 cwt.			
Do. not enumerated in bundles Do. not enumerated in cases	10 cwt. D								
Do. not enumerated in pressed bales Do. not enumerated in	20 cwt. D						50 feet		
bales					l		50 feet		

a Singapore and Penang

## [ 329 ]

## NOTES.

#### COLOMBO.

The standard ton of Colombo for ships and steamers for measurement of goods is 50 cubic feet.

In the Colombo Scale D signifies net delivered.

" " S " , shipped unless otherwise

#### BOMBAY.

The standard ton at Bombay for ships for measurement of goods shall be taken at 50 cubic feet. The tonuage scale for steamers shall be on the basis of 40 cubic feet, but in no case to exceed 20 cwts. dead-weight to the ton.

## Freight, Inwards.

## Payable in Bombay.

That the conversion into Indian currency of starling freight invariant to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand; and that the rate ruling at the close of a Mail shall be the rate applicable to such purpose during the subsequent week.

## Freight, Outwards.

## Payable in Bombay.

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter-Party to the contrary), shall be converted into Indian currency at the rate for Bank Bills on Loudon payable on demand; and that the rate ruling at the close of a Mail shall be the rate applicable for Bills of Lading presented during the subsequent week; on difference of freight, 4½ per cent, as customary in the case of Salling Ships, and 2½ for steamers being allowed as discount to cover cost of insurance and interest, until the due date of the freight.

#### Shut-out Cargo.

That in eases when shipping orders have been issued without any special stipulation in respect of shut-out eargo, the shipper, provided he has fallified the terms of his shipping order shall have the right to demand a fresh shipping order in the first going vessel for the same port from the agent of the vessel that has failed to take in his eargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his eargo being shut-out. If the agent declines or omits to grant this, the shipper should himself have the power to engage the necessary tonnage, and to claim on the said agent for any difference in freight or other expense to which he may have been put.

## KARACHI.

The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., dead-weight, except in the case of salt.

The standard ton at Karachi for measurement of goods shall be taken at 50 cubic feet for ships.

The freight on oil to be paid on the full gauge of the cask, ascertained at the port of discharge.

When freight is payable on weight, the same is to be on the net weight delivered.

When cotton is shipped at a rate per bale, in the absence of special agreement, if the average measurement exceeds 13 feet per bale, the ship shall be entitled to proportionate extra freight, but in no case shall a ship be compelled to take bales larger than 14 feet.

#### Freight, Inwards.

## Payable in Karachi.

The conversion into Indian currency of sterling freight inward to Karachi, payable in Karachi, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand; and the rate ruling at the close of a Mail shall be the rate applicable to such purpose during the subsequent week.

# Freight Outwards.

## Payable in Karachi.

That freight outwards from Karachi, stated in sterling, payable in Karachi, in the absence of any stipulation in the Shipping Order or Charter-Party to the contrary, shall be converted into Indian currency at the rate for Bank Bills on London on demand; and that the rate ruling at the close of a Mail shall be the rate applicable for Bills of Lading presented during the subsequent week; on difference of freight 4½ per cent. as customary in the case of sailing-ships, and 1½ for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.

### MADRAS AND COCONADA.

The articles mentioned in the margin are to be measured before the bales, Cotton, Gunshipment at the press, godown or on the Sonna Leaf, Wood, Sarsaparilla.

Benna Leaf, Wood, Sarsaparilla.

The Bill of Lading. In measuring, the callipers are to take in the rope, or iron hoop, on the one side of the bale and leave it out on the other.

Half inches are to be given and taken alternately. Ten bales per can be a maximum are to be measured, moiety to be chosen by the shipper and moiety by the ship; and, in the event of any dispute arising, the bales are to be measured by a Surveyor to be appointed by the Chamber of Commerce. The Surveyor's decision to be final, and his fee to be five rupees, one-half to be borne by each party. All other goods to be measured at port of discharge.

When freight is payable on weight, it is on the net weight delivered.

Note.—Gingelly Seed, Ground-nut Kernels, Castor Seed, &c., from the Madras Coast, are taken at the above seale; but if for a Continental or Mediterranean Port, it is usual to stipulate for 20 cwts. to the ton.

# COCHIN AND MALABAR COAST.

Coir junk, horns, oil-breakers, hides (loose), and all packages not exceeding 56 lbs. gross may be taken as broken stowage at half freight.

All goods shipped by measurement to be measured before shipment, and the cubic contents entered on the face of the Bill of Lading. In measuring, the callipres are to take in the repe or iron hoop on the one side of the bale and leave it out on the other, is of an inche to be given and taken alternately; and that, in any case of dispute as to measurements, the Master attendant be requested to measure the disputed package, and that his decision shall be considered final. The party found to be in error shall pay a fee of Rs. 15.

#### SINGAPORE.

Freight is payable on nett weight or measurement delivered.

# TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Landing charges in the case of imported goods and shipping charges in the case of exported goods are now payable to the Port Commissioners on a general basis at over-head rates instead of as formerly at varying rates according to the class of goods.

With but few exceptions such charges are now payable by weight (20 ewts per ton) or measurement (50 c, f, per ton) according to the basis on which freight has been paid or is payable.

	La		g charges on nports.	Shi		g charges on xports,
	Rs.	Λ,	P.	Rs.	Λ.	Р,
Ordinary merchandise (not ex- ceeding one ton per package in measurement or weight).		or 0	9 per owt. 8 per c. foot.	0	1 or 0	4 per cwt. 6 per c. foot.
Exceptions.—	İ.					
Coal and Coke Salt Bricks and "Lumps" Tiles (all kinds) loose	0 2 2 2 2	5 8 8 8	0 per ton. 0 ,, ,, 0 per 1,000. 0 ,, ,,			
Cocon Nuts (loose)  Elophants  Buffaloes  Horses, Mules, Cows, etc.	20 5 4	0	0 ,, ., 0 each. 0 .,	15 3 3	0 12 0	0 each. 0 ,, 0 ,,
Ponics, Donkeys, Calves, etc. Sheep, Goats, Dogs, etc. Excepted articles	0	0 6 2 ad	0 ,, 0 ,, valorem.	1 0	8	0 ., 0 ., valorem.

In the case of imports special rates are quoted for over-side delivery.

In the case of *Inland* vessels the following are the charges levied for goods landed on or shipped from the Port Commissioners' premises:—

Description of goods.	Quantity.	Cl	arge	8.
All descriptions of goods except those named below:—  Casts, hand or bullock canada, empty  Drums, empty, up to 12 inch diameter  Trums, empty, over 12 inch Grass, fresh  Matches in cases  LIVE STOCK.—	20 ovt. or 50 c. foot at Commissioners option. 2 12 100 50 40 bundles. 6 cases. 72 tins.	Rs.	5	P. 0
Buffaloes Cows, bullocks, horses, ponies, mules and donkeys Calves Sheep, goats, dogs and other small animals Turkeys and geese Rowls and ducks	each. each. por ½ dozen. por dozen. por 100 por 100	0 0 0	5 2 5 10 5	0 6 0 0 0

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## MONEY, WEIGHTS AND MEASURES.

With their European or Indian equivalents.

### CEYLON.

The weights and measures of Ceylon are the same as those of the United Kingdom. The currency consists of —Copper; Ceylon 1 cent. and 2 cent. pieces, 6½ cents, being equivalent to 1d. English, Nickel: Ceylon 5-cent. piece. Silver; Indian ruppes —(100 cents), requivalent by Ordinance 6 of 1903) to 1s. 4d. English; and Ceylon 50 cent., 25 cent. and 10 cent. pieces. Gold: British sovereigns, which are legal tender at Rs. 15 to the Sovereign, (These have, however, now been demonstized) Ceylon Government currency notes of Rs. 1,000; 100; 10; 5; 2 and 1; 5; 2 and 1; 5; 2 and 1; 5; 2 and 1; 5; 2 and 2

# CHINA.

#### MONEY.

The currency of China is on a silver basis, and consists of tacls durate, copper cash, and bank notes. The tacl is really a weight of silver (about an ounce) of a certain degree of fineness. It is divided into 10 mace; =1 mace 10 candarrens; and the country, the principal tacls being (1) the harkwar or customs tacl (in 1915 it was equal in value to 76th). (2) the K'upi'ng or treasury tacl, and (3) the Shanghai or

Tscoping tacl.

The dollar (of the same weight and touch as the Mexican dollar) is the official currency unit, and is current in all the provinces, even in out-of-the way districts. Notes for cash are also much in vogue. But there is unparalleled currency confusion. It is recognised by the Chinese Government that currency reform is the most pressing need of the country.

need or the country.

In the Treaty of September 5th, 1902, China agreed with Great Britain to take the necessary steps to provide a uniform antional coinage which should be legal tender for all purposes throughout the Empire, and an Imperial Decree was issued to the Cook of the Co

mint is being put up at Shanghai. All coins are now minted at the Mint in Yientsin and at brauch Mints in Hankow, Chentu, Nanking, Shanghai and Mukden. The Kup'ing tael weighs 578-642093 grains, somewhat less than the Haikwan tael which weighs 581-47 grains. A decree for uniform weights and measures was issued October 9, 1907, whereby the Kup'ing or Treasury scale was made the standard weight.

#### WEIGHT.

10	Ssü.	≃1	Hu
10	Hu	=1	Hao
10	Hao	=1	Li (nominal cash)
10	Li	=1	Fén (Candaren)
10	$F\acute{e}n$	=1	Ch'ien (Mace)
	Ch'ien	= 1	Liang (Tael) = 1 toz. avoirdupois by treaty
16	Liang		Chin (Catty) = $1\frac{1}{3}$ lb.
100	Chin	= 1	Tan (Picul) = 1334lb.
			, ,

#### CAPACITY.

10 Ko 10 Sheng	Sheng.  Ton (holding from 6½ to 10 Kin of rice and measuring from 1-13 to 1-63 gallon). Commodities, even liquids, such as oil spirits, etc., are commonly bought and
	sold by weight.

#### LENGTH.

$10 F\acute{e}n$	$\dots = 1$ Ts'un (inch).
10 Ts'un	= 1 Ch'ih (foot) = 14.1 English inches by treaty.
10 Ch'ih	=1 Chana=2 fathome

1 Li ...=approximately one-third of a mile. In the tariff settled by treaty between Great Britain and China, the Chith of 14½ English inches has been adopted as the legal standard. The standards of weight and length vary all over the Republic the Chith, for example, ranging from 9 to 16 English inches, and the Chang (=10 Chith) in proportion; but as the Chang is becoming common.

## INDIAN AND DEPENDENCIES.

The money, weights and measures of India and the British equivalents are as follows:---

## Money.

The Pic			$ = \frac{1}{2}$ Farthing.
3,,	=1	Pice (Bronze	or Copper)=1½ Farthing
4 Pice or	12 Pies =1	Anna	v cobbet) = 15 Lutuning
16 Annas		Rupee	= $1\frac{1}{2}$ Penny.
10 Rupees	1	итрее	= 2 Shillings.
10 Icupees	***	***	=£1

Prior to September 1920, 15 rupees=£1.

The rupee weighs one tola (a tola=180 grains) 916 fine.
Nickel 1, 2, 4, and 8 anna pieces have been introduced into
India (1919).

The sum of 10,000 rupees is called a 'lakh' and of 10,000,000 a 'crore' of rupees. A lakh of rupees is now equivalent to £10,000.

#### WEIGHTS AND MEASURES.

The Maund of			lbs. avoirdupois. lbs. nearly.
y) 11	Bombay	= 25	
22 22	Madras		
Tola		= 180	grs.

... = 36 inches. Bengal An Act to provide for the ultimate adoption of a uniform system of weights and measures of capacity throughout British India was passed by the Governor-General of India in Council in 1871. The Act orders; Art. 2-" The primary standard of weight shall be called a seer, and shall be a weight of metal in the possession of the Government of India, equal, when weighed in a vacuum, to the weight known in France as the kilogramme, = 2.205 lbs. avoirdupois." Art. 3... "The units of weights and measures of capacity shall be, for weights, the said seer; for measures of capacity, a measure containing one such seer of water at its maximum density, weighed in a vacuum." Unless it be otherwise ordered, the subdivisions of all such weights and measures of capacity shall be expressed in decimal parts. This Act, however, has never been brought presses in decimal paris. This Roy, Inwest, has heet about the into operation. The matter has been again considered by a Weights and Measures Committee appointed in 1913, and the evidence was generally in favour of a uniform system, provided there is not a too radical change from the existing practice. The report of the Committee is under the consideration of the Government of India.

#### JAPAN.

The present monetary law came into force October, 1897. by which gold standard was adopted. The unit of value is 0°75 gramme of pure gold, and is called the yen =2s. 0½d., which, however, is not coined. The pieces coined are as follows:—Gold coins 20, 10, and 5 yes pieces), sincet coins (50, 20), and 10 sen pieces), nickel coin (5 sen piece), and bronze coins (1 sen and 5 rin pieces). The sen is the hundredth part of a yen and the rin is the tenth part of a sen. The gold coins are 900 fine, and the silver coins \*500 fine. The gold coins formerly issued (20, 10, 5, 2 and 1 yen pieces) are used at double their face value. The one-yen silver coin formerly issued is withdrawn. The old copper 2, 1 and ½ sen pieces are used as the content of the pieces are used as the content of the competition of the content o

#### WEIGHTS AND MEASURES.

The K	in	=160 Mommé		lb. avoirdu	pois
K			=8.267		
" S	in	•••	=1.193	men.	

A metric system was made obligatory by a law passed in March 1921. The following rules are recognised:—

#### MAURITIUS.

All accounts are kept in Indian rupecs. The metric system is in force.

#### NETHERLANDS (THE)

The money, weights and measures of the  $\,$  Netherlands  $\,$  and  $\,$  the British equivalents, are—

#### MONEY.

The standard coin is the 10-florin piece weighing 6.720 grammes, 900 fine, and thus containing 6.048 grammes of fine gold. The unit of the silver coinage is the gulden or florin, weighing 10 grammes, 945 fine and containing 9.45 grammes fine silver.

Gold is legal tender, and the silver coins issued before 1875.

The principal coins are-

The gulden, guilder or florin of 100 cents.=1s. 8d., or 12g.=£1The right dadder=2h guilders.

The Gold-piece of 10 guilders and of 5 guilders.

½ guilder, ¼ guilder (Kwartje), ¼ guilder (dubbeltje).

Cent. coins are: of nickel, 5 cents.; of bronze, 1 cent.,  $\frac{1}{2}$  cent., and  $2\frac{1}{2}$  cents.

## WEIGHTS AND MEASURES.

The metric system of weights and measures, and, with trifling changes, the metric denominations are adopted in the Netherlands.

#### f 337 1

#### MONEY, WEIGHTS AND MEASURES.

The	Amsterdamsch	Pond	= 1.09 lb. avoirdupois.
,,	Pikol		$ = 133\frac{1}{3}$ ,, ,,
,,	Catty		$ = \frac{1}{3} \frac{1}{3}$ ,, ,,
,,	Tjengkal		= 4 yards.

The legal coins of 10, 5, 2½, I and ½ guilders, as well as the weights and measures of Dutch-India are those of the Netherlands. But the country has coins of its own, viz., 25, 10, 5, 2½, 1 and ½ cent. pieces.

#### PERSIA.

#### MONEY.

Persia has nominally a double monetary standard, but in practice the finances of the country are on a silver basis.

The monetary unit is the kran, a silver coin, formerly weighing 3 kholes (88 grains), then reduced to 26 nakhods (77 grains) now weighing only 24 nakhods (71 grains) or somewhat less. The proportion of pure silver was before the new coinage (commenced 1877) 92 to 95 per cent, it was then fixed at 90, but occasionally coins with only 89½ have been turned out from the mint. In 1874 a kran had the value of a frame, 25 being equal to 11. The value of a kran was (September 1919) about 8d.

The coins in circulation with their values calculated at exchange 1 f = 50 krars, are:-

Copper:—Pul		0·12d
Shahi = 2 Pul		0.24d.
Four $Shahis = 1$ $Abbas$		0.96d
Five Shahis = 10 $Pul$ =		1·20d
Silver:—Ten Shahis = 1 Kran		2.40a
One Kran = 20 Shahi Two Krans	8	9.60d.
Fin Vone		2.0.004

Copper is out of circulation. In consequence of an excess of comparing by a former mint master, the copper money greatly depreciated in value since 1896, and was circulating at less than its price of copper, viz., 80 to 83 copper shalis (weighing about  $\frac{1}{2}$  lb.) to one silver Kmn (4½4.) The Government then decided to introduce a nickel coinage instead: great quantities of flat on entimes pieces, of same size and weight as those current in Belgium, and of the nominal value of  $\frac{1}{2\pi}$  and  $\frac{1}{2\pi}$  kma, were coined at Brussels and put into circulation in the autumn of 1900.

Gold coins are :- 1 Toman, 1 Toman, 1 Toman, 2, 5, and 10 Tomans; but they are not in circulation as current money, because of their ever varying value in Krans (silver) and no coins of the higher values have been struck for some years. A Toman in silver is the equivalent of 10 Krans (now worth 3s. 4d.) but a gold Toman has a value of 22 Krans (7s, 8d.).

Accounts are reckoned in dinars, an imaginary coin, the tenthousandth part of a toman of ten krans. A kran therefore = 1,000 dinars; one shahi = 50 dinars.

### WEIGHTS AND MEASURES.

The unit of weight is the miskal (71 grains), sub-divided into 24 nakhods (296 grains) of 4 gandum (74 grains) each. Sixteen miskals make a sir, and 5 sir make an abbassi, also called wakkeh kervankeh. Most articles are bought and sold by a weight called batman or man. The mans most frequently in use are-

Man-i-Tabriz=8 Abbássis Man-i-Noh Abbássis=9 Abbássis Man-i-Kohneh (the old man) Man-i-Sháh=2 Tabriz Mans Man-i-Rug=4 Man-i-Bender Abbássi Man-i-Hashemi=16 mans Corn, straw, coal, etc., are		720 1,000 1,280 2,560 840	iskals " " " "	11 11 11 11	6:49 7:30 10:14 12:98 25:96 8:52 116:80	lbs
sold by Kharvar	_	100 Tabrio	Man	۰.	640-749	,

The unit of measure is the zar or gez; of this standard several are in use. The most common is the one of 40.95 inches; another, used in Azerhálján, equal 44:09 inches. A farsakh theoretically= 6,000 zar of 40.95 inches = 3.87 miles. Some calculate the farsakh at 6,090 zar of 44.09 inches = 4.17 miles.

... = 100 Tabriz Mans = 649.142

The measure of surface is jerib=1,000 to 1,066 square zar of 40.95 inches = 1,294 to 1,379 square yards,

#### RANGOON

The measure of weight is the viss which equals 3.60 lbs. Onehundredth part of a viss is a tical.

The measure of capacity is the basket. This varies very much in different parts of the country but in the Rangoon Municipal Bazaar the standard bushel basket is enforced. Elsewhere a basket is an indefinite and fluctuating measure.

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# BURMESE MEASURES OF WEIGHT.

2 4 100 100	Pai Moo Mats Ticals Viss			11 11 11 11 11	1 1 3:60	Moo. Mat. Tical, Viss. ( ) lbs.		140	) to	las).
			MEASU	RES (	or (	APACI	TY.			Gill.
1	Lamye	t							1	Pint.
9	Lamye	ts						=	ĩ	Pint.
9	Lamar	ıy						_	1	Quart.
9	Zalay							-	1	Gallon
9	Byee		•••					120	1	Peck.
9	Zayoo	ţ						200	1	Bushel.
9	Seit							==	ī	Bushel.

#### SIAM

9 Hkwai

The unit of the monetary system is the silver tical officially called (" baht") weighing 15 grams 900 fine. Its value (formerly varying with the price of silver) has, by the Gold Standard Act of 1908, been fixed at Is.  $6\frac{1}{2}d$ . or 13 ticals = £1, the gold value of the tical being equal to that of 55.8 centigrams of pure gold. There will be a 10 tical gold piece or Dos weighing 6.2 grams 900 fine and thus containing 5.58 grams of pure gold.) In addition to the tical, the following coins are now actually in use :- silver) the Salung = } tical; the 2 Salung piece =  $\frac{1}{2}$  tical; (nickel) the 10 Salung piece =  $\frac{10}{100}$ of a tical; the 5 Satung piece =  $\frac{1}{760}$  fine at ical; and (bronze) the Salung =  $\frac{1}{160}$  of a tical. The Salung is of silver 800 fine.

There are no standard weights and measures in Siam. The customary measures of weight are:-

# MEASURES OF WEIGHT.

1 4 20	Tical Ticals Tamlungs		grams or approximately 53 oz.  Tamlung (60 grams of 2·1 oz.)  Chang (1·2 kilograms or 2 lbs.
50	Chang	 = 1	10·3 oz.)  Hap (60 kilograms or slightly over 1324 lbs.)

# MEASURES OF LENGTH.

The	nnit	ωf	length	is the	wai	h.		
THE	Niew	٠.	10119		=	.83	inches,	
						1	Keup (10 inches).	
	Niu				=	1	Sawk (20 inches).	
2	Keup					1	Wah (80 inches).	
4	Sawk					ĥ	1 Sen (133 feet).	
20	Wah				==		1 Yote (10 miles roug	hly).
	Sen				=	ı	T 1000 (10 Hites 1005	, ,,
700	130%	•••			the	nnit	is the Rai = 39 acr	es

For square measure the uni

### STRAITS SETTLEMENTS.

#### MONEY, WEIGHTS AND MEASURES.

The dollar, value 2s. 4d. is the standard coin of the Colony, and with the half-dollar and the British sovereign is legal tender for the payment of any amount. Subsidiary silver coins are 20, 10 and 5 cent, pieces; copper coins are cents, half-cents, and quarter cents. On December 31st, 1916, Government currency notes to the value of 68,394,140 dollars (7,979,3164) were in circulation in the Colony and Federated Malay States.

The measure of length in use in the Settlements is the English yard, with its divisions and multiples, and land is measured by the English acre. The Native terms are, however, still in use. Commercial weights are:—

The Kati of  $1\frac{1}{3}$  lbs. is known as the Chinese Kati. Another weight known as the Malay Kati, and still in partial use in Penang is equal to the weight of 24 Spanish dulars or 9984 grains. This gives 142-628 lbs. as the weight of the pikul, and 5,705-143 lbs. as the weight of koyan. The measures of capacity throughout the Colony are the gentang or gallon, and chupak or quart.







