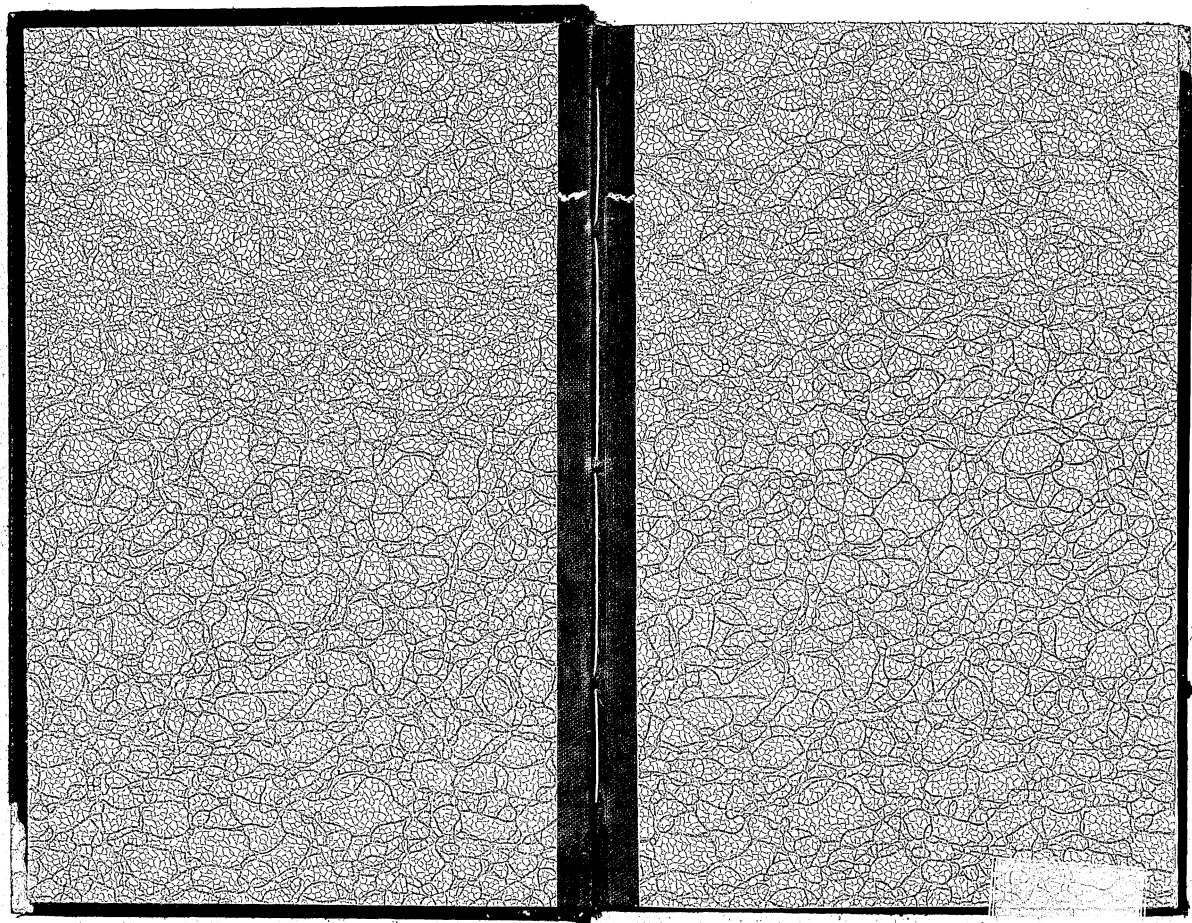


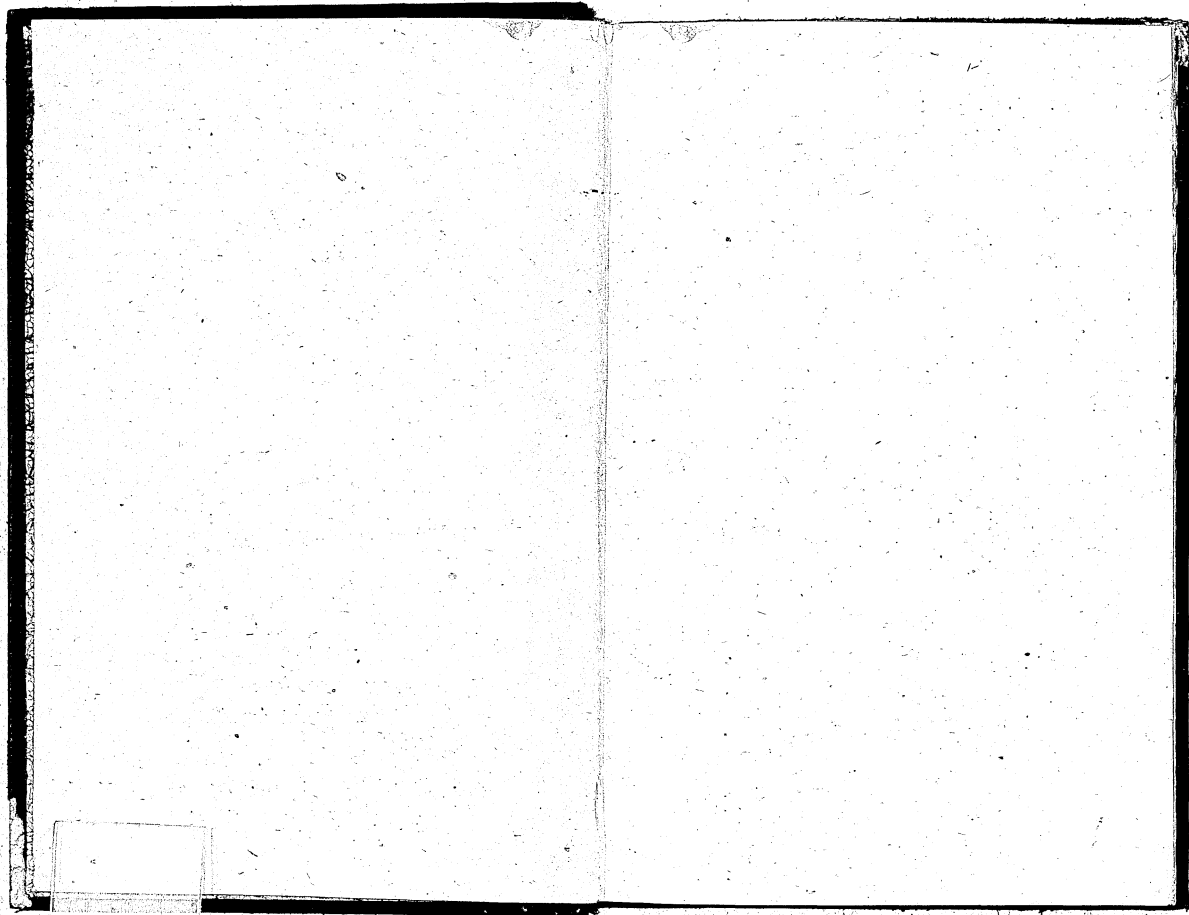
REPORT  
OF  
THE COMMITTEE  
OF THE  
BENGAL CHAMBER OF COMMERCE.  
FOR THE YEAR 1924.

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VOL. I.

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BENGAL CHAMBER OF COMMERCE  
FOR THE YEAR 1924.

Vol. I

154

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**BENGAL CHAMBER OF COMMERCE**

**ANNUAL GENERAL MEETING, 1925.**

## BENGAL CHAMBER OF COMMERCE

### ANNUAL GENERAL MEETING

The Annual General Meeting of the Bengal Chamber was held at the Royal Exchange, 2 Clive Street, Calcutta on Friday the 27th February at 3 P.M. Sir William Currie, M.L.C., President of the Chamber, in the Chair.

The following members of the Chamber were present :—

MR. N. O. C. MARSH	...	} Messrs. Mackinnon, Mackenzie & Co.
„ J. J. FLOCKHART	...	
„ W. KEAY	...	} „ Birkmyre Brothers.
„ HENRY BIRKMYRE	...	
„ R. O. LAW	...	} „ Grindlay & Co., Ltd.
„ W. KEE	...	
„ J. E. VALLANCE	...	} „ Blacker & Co.
„ H. E. OLPHERT	...	
RAI BAHADUR BADRIDAS GOENKA	...	„ Ramdutt, Ramkissen dass
MR. C. KENNEDY	...	National Bank of India Ltd.
„ W. S. RYDE	...	P. & O. Banking Corporation, Ltd.
„ H. B. WHITBY	...	} Messrs. Kilburn & Co.
„ H. L. B. TUCKER	...	
„ H. ST. V. CHANCELLOR	...	„ Becker, Gray & Co., (Calcutta), Ltd.
„ CARL REID	...	} „ Harrison & Crofield, Ltd.
„ GEO. O. EGGO	...	
„ E. STANLEY OAKES	...	„ Stanley Oakes & Co.
„ NORRIS L. MACDOWELL	...	} „ D. Easton & Co.
„ W. J. DREDGE	...	
„ U. DEMETRIADIS	...	} „ Ralli Brothers.
„ P. LIVATHINOPULO	...	
„ R. BAZLEY	...	„ Gladstone, Wylie & Co.
„ H. L. JACKSON	...	London & Lancashire Insurance Co., Ltd.

MR. KENNETH CAMPBELL ...	} Messrs. Shaw, Wallace & Co.
G. C. WEBSTER ...	
C. G. ARTHUR ...	
E. C. SIMON ...	
W. P. ALLEN ...	Calcutta Electric Supply Corporation, Ld.
C. C. MILLER ...	} Messrs. Hoare, Müller & Co., Ld.
J. R. EDEN ...	
D. S. K. GREIG ...	
A. A. R. COPE ...	
E. H. TOWNEND ...	
E. L. WATSON ...	Begg, Dunlop & Co., Ld.
SIR GEO. GODFREY, M.L.C. ...	Carritt, Moran & Co.
MR. W. H. MILES ...	D. Waldie & Co., Ld.
E. W. CHRISTIE ...	Bengal Nagpur Railway Co.
	Messrs. J. Macillican & Co.
	Sinclair, Murray & Co., Ld.
PAT LOVETT ...	W. H. Targett & Co.
F. DOXIEY ...	Barlow & Co.
MILLAR M. KING ...	John King & Co., Ld.
W. G. DANIEL ...	Liverpool & London & Globe Insurance Co.
R. B. LAIRD ...	Messrs. Thomas Duff & Co., Ld.
NORMAN R. LUKE ...	James Luke & Sons.
T. E. CORRIE ...	King Brothers.
B. E. G. EDDIS, M.L.C. ...	Gillanders, Arbuthnot & Co.
R. C. POLLARD ...	H. D. Cartwright & Co.
I. A. CLARK ...	Anderson, Wright & Co.
W. F. REYNOLDS ...	} Maeneill & Co.
W. N. C. GRANT ...	
E. G. ABBOTT ...	
GEO. MORGAN, M.L.C. ...	
C. G. COOPER ...	Morgan, Walker & Co.
A. N. MACKENZIE ...	} Barry & Co.
J. N. MAIR ...	
M. CAMPBELL ...	
M. C. GUZDAR ...	Parry & Co.
H. A. LUKE ...	P. E. Guzdar & Co.
	W. Haworth & Co.

SIR ALEX. MURRAY, C.B.E. ...	} ,, Jardine, Skinner & Co.
MR. J. MEIN AUSTIN ...	
F. W. PETTIT ...	
E. R. HARTLEY ...	Blackwood, Blackwood & Co.
D. P. MACKENZIE ...	Pigott, Chapman & Co.
J. A. C. MUNRO ...	Duncan Brothers & Co., Ld.
T. S. AFGAR ...	Thos. Seth Apear & Co.
N. C. SIRCAR ...	} ,, Kerr, Tarruck & Co.
B. N. SIRCAR ...	
S. N. SIRCAR ...	
JOHN MAIN ...	Mercantile Bank of India Ld.
H. E. SKINNER ...	} Messrs. Jessop & Co., Ld.
S. A. SKINNER, M.L.C. ...	
COL. G. R. HRAHN, C.I.E., D.S.O. ...	Eastern Bengal Railway.
MR. W. CLARK ...	Chartered Bank of India, Australia and China.
G. STEWART ...	Messrs. R. Sim & Co., Ld.
C. R. BLAND ...	W. T. Henley's Telegraph Works Co., Ld.
H. LEGAT ...	Bird & Co.
J. N. CHUNDER ...	S. C. Chunder & Co.
J. W. ROGER ...	Ellermans Arracan Rice and Trading Co., Ld.
J. REID KAY ...	James Finlay & Co., Ld.
T. W. DOWDING ...	Turner, Morrison & Co., Ld.
J. D. MARSHALL ...	Lyall, Marshall & Co.
W. S. CURRIE ...	Turnbull Brothers, Ld.
J. C. ANDERSON ...	Rogers Pyatt Shellac Co. (Inc.)
STUART F. FULLER ...	} Jost's Engineering Co., Ld.
H. LANCASTER ...	
A. J. FRASER BLAIR ...	The Statesman, Ld.
F. V. RUSHFORTH ...	Messrs. Normans, Ross & Co.
E. R. PARK ...	Dunlop Rubber Co., Ld.
The following were also present by invitation :—	
G. S. HARDY, I.C.S. ...	Collector of Customs, Calcutta.
W. D. M. CLARKE ...	H. M. Trade Commissioner, Calcutta.

The notice convening the meeting having been taken as read,

The PRESIDENT said :—Gentlemen I have the honour to present to you the Accounts and Report of the Chamber for the past year.

I regret to have to place before you an account which shows a deficit of Rs. 41,333, but of this sum Rs. 29,370 is due to an adjustment of depreciation on the Chamber's assets as from 1st January, 1918, to 31st December, 1923, which adjustment your Committee, in consultation with our Auditors, Messrs. Lovelock and Lewes, considered sound. The adjustment consists in deducting depreciation on the original value of the assets instead of on the depreciated value each year. There are theoretical arguments in favour of both methods, but the former method increases the strength of one's balance sheet and will stand us in good stead in the future. If we eliminate this figure of Rs. 29,370 from the working result of the past year, which we can in equity do, the deficit is Rs. 11,863, excluding the contribution of Rs. 4,372 from the Royal Exchange. Members' subscriptions and monthly contributions are down and establishment and charges are up.

I do not think, however, that there is any immediate need for us to consider the position as serious nor to search meantime for other means of increasing our revenue. If there is a deficit again at the end of this year, then a future Committee will need to examine our position. But the balance sheet is, I think you will agree, undoubtedly a healthy one. The land in itself only stands at Rs. 3,12,000; we have bought in Rs. 70,500 of our own debentures and we hold Rs. 3,14,000 in Government Bonds and Port Trust Debentures.

I do not see how we can make any great decrease in expenditure, the largest item of which is under the heading of establishment. For, as the business of the Chamber increases, as it does year by year, this charge too must increase. We require the best secretarial staff we can obtain and for the best the Chamber must be prepared to pay.

Now, gentlemen, with regard to our stewardship of your affairs during the past year, you have had the report in your hands for some few days now and in it are contained in abbreviated form the various matters with which we have had to deal and I am only

able to touch upon those subjects which are in general of more outstanding interest to the members of the Chamber.

In view of the increasing importance and complications of taxation questions, your Committee decided to form an Income Tax Sub-Committee to assist them with the various references which arise from time to time, and I am grateful to the members of this Sub-Committee for the great help which they have rendered. Twelve pages of the report are assigned to taxation questions.

The most complicated of these is in my view that of double taxation within the Empire. The more one studies it the more befogged one becomes, and I cannot help but feel that the principle of only being taxed at the highest rate in any one country can only be arithmetically and correctly carried out by having one unified code of taxation throughout the various parts of the British Empire. Where one country works on a three years' average and another on a single year's figures with payment based on a previous year's profits, where items allowable as deductions differ in different countries and where the depreciation rates are dissimilar, it is a practical impossibility to obtain a correct adjustment.

Another question which I think requires in equity the consideration of the Central Board of Revenue is that of multiple super-taxation which is an unfair burden in cases where companies hold shares in other companies. One case, admittedly an extreme one but nevertheless an excellent example of the practical effect of the law as it at present stands, was brought to the notice of the Chamber. It is described on page 29 of the report and I will not therefore waste your time in detailing it. Suffice it to say that there should be a limit to the number of times super-taxation can be levied on any one profit. It is true there is no such thing as a super-tax free dividend, but this does not justify a position where on one profit Government can take in ordinary tax and in super-tax 1½ annas in the rupee.

We also formed another new Sub-Committee to deal with industrial legislation which is becoming now-a-days so increasingly important and voluminous; and this Sub-Committee has been of very great assistance in the numerous questions which have been referred to them.

One has to be careful in these international conferences on industrial questions to avoid being pressed to accept for India systems and customs which, though proved good in Western countries, are not suitable to Eastern conditions of life and climate. We have to move step by step and slowly; and it is an interesting commentary on some of the changes which have been brought in that the working classes, for whose benefit such have been made, fail to appreciate the advantages thereof.

We have to beware of the politician who mistakes changes for reforms. The latest example is that of the proposal to have a weekly wage payment Act. I am certain the employee would dislike it more than the employer.

We have also to beware of the statistical experts from whom Bombay suffers more than Bengal. If they had their way, they would turn us inside out and no company and no firm would have any privacy left.

And a third danger is the cold weather enthusiast from home of whom we had one glaring example in Calcutta not very long ago. He threatens to bring out a Committee to examine labour problems; well, let him bring it; none of us have anything to hide and his Committee will have everything to learn; but, if they ever do come, I trust that they will have the courtesy to bring an open mind and to consort with employers as well as with secretaries of trade unions.

The most important references to the Chamber during the past year on industrial questions were the proposed Trade Union Bill and Trade Disputes Bill.

With regard to the former I think the enthusiasm lies more with Government and with labour members of Council than with the working classes from whom there seems to be no special demand for trade union legislation. But I feel that it is a step which we must accept, for healthy trade unionism is good for both employer and employed; and I imagine those of us who have had the unfortunate experience of strikes will agree when I say that it is extraordinarily difficult to get in touch with the leaders of workmen who are on strike.

By gradual process a healthy trade union should obviate such difficulties—in fact, if it functions through a Works Committee, on which should be represented the management, it should in many

cases prevent strikes. But there are certain dangers to be guarded against in a Trade Union system, and the principal one is political. In the present state of the education of the working classes in India, they are a very easy and obvious prey to politicians who would simply use them for their own ends, and it is therefore in my opinion of paramount importance that, in the initial stages of the attempt to foster trade unionism in this country, political purposes should be definitely excluded from the statutory objects of a trade union. The success of this experiment can be made or marred by employers. Keep the experiment healthy, and I for one am prepared to assist; but, if the slightest stain of politics is allowed to enter into the deliberations or actions of any Trade Union, then recognition by employers should be rigidly withheld.

The other proposed Act mentioned above is for the investigation and settlement of Trade Disputes. It should be pigeon-holed for another ten years. It is entirely premature, because, to be effective, it must have as a *sine qua non* a properly organised trade union system and this, with all the good will in the world, we cannot have for some years to come. At present there are no people, not even outsiders who are generally simply strike leaders, who can speak for the workmen or can enforce awards when made. And the Government themselves cannot enforce upon an unwilling body of workmen awards by the proposed Courts of Enquiry. Work up the Trade Union system gradually on healthy lines from within the body of the workmen themselves; not from without, and then there is some chance of a Trade Dispute Bill being effective and useful. But until then I cannot see how the proposed bill can be anything but one-sided.

I notice it is customary each year for each retiring President to make a reference to the Howrah Bridge. I think an appropriate cartoon would be to couple it with the name of Jolmie Walker—born in 1874 and still going strong. There is little progress to report this year except that public opinion seems to be definitely veering towards something cheaper than a cantilever bridge. And personally it seems to me that it would be as well if the more expensive scheme be scratched; time is important and the present bridge's allotted span is nearing an end. We cannot continue indefinitely putting new wine into old bottles. I think and hope

Mr. Kenneth Campbell will be able this time next year to report a *fait accompli*.

Another item of importance to the communications of this province is the Grand Trunk Canal project. And, like the Howrah Bridge, the initial discussions date back to the early part of the century. But I don't think there is any doubt that the time has come when the project must be tackled in earnest. The present steamer route is reported by the Government's advisers to be silting up rapidly, a view which is confirmed by the Inland Steamers Companies' experts; and, as river communication is essential to the trade of Bengal, there seems to be no option but to face the position and to proceed with the canal scheme without delay.

For some time the Chamber has been pressing upon the Government of India the advisability of re-transferring to Calcutta the storm-warning service. We feel, and so do those expert in matters connected with the mercantile Marine and Shipping, that the service can be more expeditiously and effectively administered from Calcutta than from Simla, at which latter place they are quite out of touch with Commanders of ships, pilots, and those interested in shipping. We took a census on one day in August last of the value of steamers belonging to six lines in the Bay of Bengal, of the estimated value of cargo in those steamers, and of the lives on board. The figures were :—value of ships £2,357,000, value of cargo £2,521,000, and number of lives 7,533. These were for vessels at sea belonging to six lines only; the figures did not include vessels of several other lines, tramps and river craft and vessels in harbours. Later on, over a period of several days in October, I took an average of the total number of vessels in the Bay of Bengal and in its harbours at any one time; the figures were 77 ships at sea and 101 in the harbours—a total of 178. Surely this is sufficient to warrant the retention at, or rather the return to, Calcutta of a full sized, full time, and qualified staff. The internal staff economy of the department is a flea-bite compared to the value of property and lives at stake in the Bay and in the ports adjoining the Bay. But all we were able to obtain from the Government of India was a promise to depute a senior officer of the department to Calcutta for certain periods during the year. We accepted this on the understanding that the period should be the cyclonic sea-

son, April to December. But the deputation came for a fortnight from 14th December—rather a noticeable feature of the popularity of Calcutta at that time of year. But we should not rest until we have an efficient service on the spot, for there are too many valuable lives at stake and too much valuable property.

Another question affecting the Mercantile Marine was that of hospital accommodation in Calcutta, and I am glad to be able to say that the Committee have been able to obtain for the officers and engineers of the Mercantile Marine more humane treatment in cases of sickness. The Hospital Port Dues Fund had fallen into a depleted state, and the interests and amenities of sick members of the Mercantile Marine were being sacrificed to the interests of the Port Health Officer's Department. The position was anomalous, as Shipping Companies were paying at the full rate allowable under the Act for medical attention to their staffs afloat and most of this money was being utilised to support a department whose duties are really in equity mainly chargeable to the finances of the province. The position is still somewhat obscure but our main object has been secured, namely, decent hospital treatment to our seafaring people than whom there is no more deserving body of men.

It has lately been proposed that, in accordance with the terms of the Reforms Scheme, the administration of the major ports of India should be centralised in the Imperial Government. Your Committee have agreed to the suggestion provided that the control from Delhi is exercised on broad lines only, and I think it is likely that the Government of India will accept our views. There was some fear at one time that the intention was to place ports under the Railway Board which of course would have been most strenuously opposed by all maritime Chambers. That danger has however, I think, passed.

It is sad to think that one of the greatest railways of India has now passed into the hands of the State. It is a most dreadful mistake, and is a triumph for politics over commonsense and the experience of all countries which have dabbled in State management. The system will have a run for its money in the early stages of its career, as the separation of railway finances from the finances

of the State will be an inestimable boon to Agents of Railways, but a few years hence we will see deterioration in stock and personnel.

An interesting reference to the Chamber was the questionnaire of the External Capital Committee. I am afraid some of the questions were more suited to professors of economics than to ordinary business men. But I cannot see how restriction on the free entry of capital into India can be anything but harmful to the country and, if allowed to become law, a most retrograde step. India requires all the capital she can obtain to develop her industries and to provide employment for her fast increasing population. A country to be progressive cannot live within itself, and to adopt a dog-in-the-manger policy would invoke retaliation and bring commercial suicide. Our extremist politicians make a very grave mistake in considering us as foreigners. Whichever way one looks at it, financially, commercially, from a military or naval point of view, India's prosperity and safety, in fact her existence as a nation, lies in her remaining an integral part of the British Empire. Free intercourse, whether it be of capital, brains, or men, is essential.

As time goes on, the more important it becomes that the unofficial European should take a real interest in the Councils of the Province and of the Government of India. Personally I hate politics—probably most business men do—but I am convinced that politics are becoming more and more an essential part of our careers out here, and, in our own interests as well as those of India as a whole, we must take our share in this work. Some months ago the Chamber members of the local Council were described in a weekly newspaper as "dumb odalisques". In my ignorance of the English language I confused the word with "obelisks", with which I was prepared to agree, having interpreted the meaning to be a silent monument of strength. But Mr. Haywood pointed out to me that the dictionary definition of an "odalisque" was "a concubine in a Turkish harem". I don't know what we have done to deserve this designation; I think I can vouch for the moral character of all the members of the European group in the Bengal Council; and we certainly have never had the private entry to any such places. But, though we may be a comparatively dumb section of the Council, our moral influence is of undoubted value and in the days to come, which are not far off, when construction takes

the place of destruction, our influence will be still greater. The forces of anarchy and disorder are on the wane. I would appeal therefore to all members of the Chamber to encourage an interest in the politics of the province, for by so doing it will not only be of benefit to Bengal itself but also to the trade and commerce of Calcutta.

At the moment we are in rather a difficulty with the Chamber Electoral Roll and we have had various solutions put forward with a view to counteracting the difficulties which are inevitable where the individuals forming a community like ours are continually changing. But unfortunately we have not yet been able to reach a satisfactory settlement of the problem. Under the original arrangement, our roll was simply the list of the members of the Chamber, and anyone authorised to sign, on behalf of any firm or company on the list, was eligible for election to the Councils. But the decision of the Election Commissioners in Mr. Byomkesh Chakravarty's case upset this arrangement. The names of persons have now to appear on the roll and there can be only one name for each firm or company. Temporary changes in "personnel" are so frequent among the firms here that our roll framed on this basis is never really accurate, and to amend it, that is to substitute one name for another, takes forty days under the electoral rules and regulations. I hope that we shall be able to arrive at some satisfactory arrangement in the near future whereby the alterations in the roll can be reduced to a minimum, but, if in the meantime the Secretary has to send to members from time to time papers to sign for the electoral roll, you will understand the reason therefor.

The Chamber, and the European community, which after all is to all intents and purposes the commercial community, have been very well served on the Legislative Councils of the Government of India and we owe a deep debt of gratitude to Sir Campbell Rhodes, Mr. Darcy Lindsay, Mr. Bell and Mr. Willson for the able manner in which they have dealt with matters of commercial importance, both in debate and in committee. (*Applause*).

Another task which in many ways is a thankless, but none the less important, one is that performed by the Chamber's representatives on the Corporation. Mr. Morgan, Mr. Daigarno, Mr. Campbell Forrester, Mr. Luke, Mr. Pooler and Mr. Stewart-Smith

are our representatives and I should like to thank them on behalf of us all for the ungrudging labour and time they have spent. (*Applause*).

No Chamber is or has ever been better served than we are by our Secretary and no honour better earned than the C.I.E. which Mr. Haywood received two years ago. Presidents and Committees come and go, all inbibing from Mr. Haywood's vast fund of knowledge and experience, which are placed unreservedly at the disposal of the commercial community. But Mr. Haywood carries on; in fact the Bengal Chamber and Mr. Haywood are synonymous terms. And to me it has been an education to work with him and I can't tell him how grateful I am to him for his able assistance and with what pleasure I shall look back upon my year of office under his tuition. (*Applause*).

And now, gentlemen, if I may, I should like to close with a personal note and that is to thank you most sincerely for having done me the great honour of having elected me as your President for the past year. It has been a hard year of work but a most interesting one, and it has been an education in itself. I have been very conscious of my limitations but I have done my best to carry on the work of the Chamber which you have so kindly entrusted to me. (*Applause*).

The PRESIDENT then proposed the first resolution :—

**That the Report be accepted and the accounts passed.**

MR. KENNETH CAMPBELL seconded the resolution which, on being put to the meeting, was declared carried unanimously.

The PRESIDENT then moved 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. Balmer Lawrie & Co., Ltd.  
 „ Cox & King's Shipping Agency, Ltd.  
 „ Duncan Bros. & Co., Ltd.  
 „ Dunlop Rubber Co., Ltd.  
 „ Grahams Trading Co., Ltd.  
 „ Heath & Co., (Calcutta), Ltd.  
 „ Lewis & Tylor Ltd.

- Liverpool & London & Globe Insurance Co., Ltd.  
 Messrs. Lyons (India), Ltd.  
 „ A. & J. Main & Co., Ltd.  
 Ocean Accident & Guarantee Corporation, Ltd.

ASSOCIATE MEMBER :

Messrs. Enrico N. Stein (Inc.)

MR. B. E. G. EDDIS seconded, and, on being put to the meeting, the resolution was declared carried unanimously.

The PRESIDENT next reported the result of the election for the Committee of the Chamber for 1925-26, held under articles 40, 41 and 42 of the Articles of Association, as follows :—

President :

MR. KENNETH CAMPBELL

Vice-President :

MR. B. E. G. EDDIS, M.L.C.

Members :

- |  |                   |
|--|-------------------|
| MR. W. CLARK                           | MR. T. W. DOWDING |
| MR. G. L. COLVIN, C.B., C.M.G., D.S.O. | „ D. S. K. GREIG  |
| SIR WILLIAM CURRIE, M.L.C.             | „ J. RED KAY      |
|  | MR. R. O. LAW     |

MR. GEO. MORGAN, M.L.C., proposed the third resolution, namely :—

**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.**

He said :—Gentlemen—This is the only occasion which the members of the Bengal Chamber of Commerce have of showing their appreciation of the work done by the Committee. Probably not many of you have studied the report of the Committee for 1924, but most of you will have noticed a short resumé in to-day's papers, and from that you will see that the Chamber Committee had to express its views on many matters of an important nature. As a record of the commercial activities of the province the report will be found invaluable for reference.

In these days of Legislative Councils every session shows many new Acts being put forward, and the Committee of the



Chamber have to deal with all such matters not only where they affect the trade and commerce of Bengal, but in other directions also. A glance at the questionnaire of the Taxation Committee will shew you what difficult and intricate subjects the Committee has to tackle, and our thanks are due to the outgoing Committee for all the work they have done during the past year. I therefore ask you to pass a very hearty vote of thanks. (*Applause*).

MR. R. O. LAW seconded the resolution which, on being put to the meeting, was carried by acclamation.

THE PRESIDENT:—I thank you very much indeed, on behalf of the Committee, and on my own behalf, for the very kind remarks that you have made about us. We have had a good hard year's work, but it has been work of a most interesting character, and, gentlemen, I am sure that I am voicing the views of every member of the Committee when I say that we are most grateful to you for your kind commendation of our stewardship.

SIR ALEXANDER MURRAY, C.B.E. said:—I was very pleased to be asked to move this vote of thanks to the Chair for, speaking quite frankly, there are few men whom I hold in greater regard than the present occupant.

As you are aware, when at the last annual meeting the Chamber appointed the Committee to whose labours we have just paid a well earned tribute, we elected a body of comparatively young men, that is, young as compared with their predecessors in office. And when one looks round our General Meetings one realises that this is only as it should be, for it is evident this is an age of young men.

As we all know, however, it does not follow that youth and experience go hand in hand, specially experience in the great variety of subjects dealt with nowadays by the Chamber Committee. We were fortunate therefore in securing as President a young man—the youngest I should say that has held office for very many years but one who at the same time was specially qualified to fill the Chair. Our President came in not only as the local head of a great house that in the past has supplied this Chamber with distinguished office bearers, but also as a good citizen who had risen to be Sheriff of Calcutta.

I feel sure we are all agreed that Sir William Currie has not only maintained his reputation for all-round ability and sound judgment but has greatly enhanced it during his term of office.

We are grateful to you, Sir, for the large amount of valuable time devoted to the affairs of this Chamber, indeed not only to our own particular interests but to the wider concerns of the Associated Chambers of Commerce of which also you have acted as President.

I suppose in these strenuous days it is too much to expect that any business man should undertake the cares and responsibilities of high office for more than one term, but we are very glad you can see your way clear to serve as a member of the Committee for yet another year. We hope you will long be able to give the Chamber the benefit of your experience, but if force of circumstances should result in your active business life being transferred elsewhere, we feel certain your intimate knowledge of Calcutta and of Indian trade and commerce will always be available for the benefit of your many friends in Clive Street. (*Applause*).

Gentlemen, I have very much pleasure in moving a hearty vote of thanks to the Chair which I shall ask Mr. Dowding to second.

MR. T. W. DOWDING seconded, and the vote of thanks was carried by acclamation.

THE PRESIDENT:—Sir Alexander Murray and gentlemen, thank you very, very much indeed.

The proceedings then terminated.

H. M. HAYWOOD,

*Secretary.*

WILLIAM C. CURRIE,

*President.*

**REPORT :**

**BENGAL CHAMBER OF COMMERCE**

## BENGAL CHAMBER OF COMMERCE

### REPORT OF THE COMMITTEE FOR THE YEAR 1924.

The Committee of the Bengal Chamber of Commerce have now the honour to submit to the members of the Chamber their report for the year 1924.

The following gentlemen were elected to the Committee at the annual general meeting of the Chamber which was held on the 29th February 1924: *President*: Mr. (now Sir) William Currie, M.L.C. (Messrs. Mackinnon, Mackenzie & Co.); *Vice-President*: Mr. R. B. Wilson, C.I.E. (Messrs Birkmyre Brothers); *Members*: Col. H. A. Cameron, C.I.E. (Agent, Eastern Bengal Railway); Mr. Kenneth Campbell (Messrs Shaw, Wallace & Co.); Sir Willoughby Carey (Messrs. Bird & Co.); Mr. J. B. Crichton (Manager, Mercantile Bank of India Ltd.); Mr. B. E. G. Eddis (Messrs. Gillanders, Arbuthnot & Co.); Mr. H. C. Edmondson, (Messrs. Turner, Morrison & Co. Ltd.); and Mr. J. A. Tassie (Messrs. James Finlay & Co. Ltd.)

In July the Committee received, with deep regret, an intimation from Mr. R. B. Wilson, who had previously left for England, that by reason of ill-health he was compelled to resign the office of Vice-President of the Chamber. The members of the Chamber elected Mr. Kenneth Campbell to succeed Mr. Wilson; and the vacancy thus created on the Committee was filled by Mr. R. N. Band, M.L.C., of Messrs. Thomas Duff & Co., Ltd.

In June Col. G. R. Hearn, C.I.E., D.S.O., succeeded Col. Cameron as Agent of the Eastern Bengal Railway, and also took his place as a member of the Committee. Mr. J. B. Crichton resigned in January on leaving India, and Mr. W. Clark, Agent of the Chartered Bank of India, Australia & China, was appointed to succeed him.

Mr. J. W. A. Bell, (Messrs. Mackinnon, Mackenzie & Co.), has represented the Chamber on the Council of State throughout the year.

The Chamber is represented on the Bengal Legislative Council by Sir William Currie (Messrs. Mackinnon, Mackenzie & Co.) Sir George Godfrey (Agent, Bengal Nagpur Railway); Mr. George Morgan (Messrs. Morgan, Walker & Co.), Mr. J. Y. Philip (Messrs. Macneill & Co.); Mr. S. A. Skinner (Messrs. Jessop & Co., Ltd.); and Mr. B. E. G. Eddis (Messrs. Gillanders, Arbuthnot & Co.). The Indian Jute Mills Association is represented by its Chairman, Mr. R. N. Band (Messrs. Thomas Duff & Co., Ltd.) and Mr. C. G. Cooper (Messrs. Barry

& Co.); the Indian Tea Association by its Chairman, Mr. A. D. Gordon (Messrs. Williamson, Magor & Co.); and the Indian Mining Association by Sir Willoughby Carey (Messrs. Bird & Co.).

In April last Sir William Currie and Mr. S. A. Skinner were elected to the vacancies created by the resignation of Mr. A. J. A. Willis and Mr. A. Cochran, C.B.E.; and in June Mr. B. E. G. Eddis succeeded Mr. R. B. Wilson, C.I.E.

The representatives of the Chamber of the Calcutta Port Trust are: Sir William Currie, M.L.C. (Messrs. Mackinnon, Mackenzie & Co.); Sir Willoughby Carey, M.L.C. (Messrs. Bird & Co.); Mr. H. C. Edmondson (Messrs. Turner, Morrison & Co. Ltd.); Mr. B. E. G. Eddis, M.L.C. (Messrs. Gillanders, Arbuthnot & Co.); Mr. W. F. Reynolds (Messrs. Macneil & Co.); and Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.).

Sir Willoughby Carey, M.L.C., Mr. H. C. Edmondson and Mr. J. A. Tassie have served throughout the year. Sir William Currie succeeded the Hon'ble Mr. J. W. A. Bell in February; and Mr. B. E. G. Eddis took the place of Mr. R. B. Wilson, C.I.E.

The representatives of the Chamber of the Calcutta Corporation are:—Mr. J. Campbell Forrester M.L.C. (Messrs. Smith, Forrester & Co.); Mr. George Morgan, M.L.C. (Messrs. Morgan, Walker & Co.); Mr. Norman R. Luke (Messrs. James Luke & Sons); Mr. D. C. Stewart-Smith (Messrs. Octavius Steel & Co., Ltd.); Mr. D. J. Dalgarno (Messrs. Marshall Sons & Co., (India) Ltd.); and Mr. H. G. Pooler (Messrs. John Dickinson & Co., Ltd.). Mr. Dalgarno resigned his seat in October last on his transfer to Madras. The vacancy has not yet been filled.

Mr. L. Green, Acting Chief Engineer, East Indian Railway was elected by the members of the Chamber, in July, to be their representative on the Calcutta Improvement Trust, in succession to Mr. A. H. Johnstone, Chief Engineer of the Railway, who had resigned on leaving for Europe.

At the request of the Committee, Mr. H. C. Edmondson (Messrs. Turner, Morrison & Co., Ltd.) consented to serve in succession to Sir Robert Watson Smyth, as the representative of the Chamber on the Board of Trustees of the Indian Museum, and on the Council of the Imperial Library.

The representatives of the Chamber on the Bengal Boiler Commission are: Mr. S. A. Skinner, M.L.C. (Messrs. Jessop & Co., Ltd.); Mr. H. H. Reynolds (Messrs. Andrew Yule & Co.); and Mr. John Williamson (Kinnison Jute Mills Co., Ltd.). Mr. S. A. Skinner, M.L.C., succeeded Mr. H. E. Skinner in April last.

Mr. T. M. Shewell (Messrs. Burn & Co., Ltd.) and Mr. George Robertson (Union Jute Mills Co., Ltd.) represent the Chamber on the Bengal Smoke Nuisances Commission. Mr. Robertson has served throughout the year; and Mr. Shewell was appointed in May last in succession to Mr. A. Cochran, C.B.E., of Messrs. Burn & Co., Ltd.

Mr. C. B. Chartres of Messrs. Burn & Co., Ltd., represents the Chamber on the Consultative Committee of the Calcutta Electric Supply Corporation, Ltd.

The representatives of the Chamber on the Indian Tea Cess Committee are Mr. F. G. Clarke (Messrs. Octavius Steel & Co., Ltd.); Mr. R. L. Hird (National Bank of India Ltd.); and Mr. T. L. Trueman (Messrs. Balmer, Lawrie & Co., Ltd.).

Mr. J. B. Crichton (Mercantile Bank of India Ltd.) succeeded Mr. J. B. Backhouse (Messrs. Shaw, Wallace & Co.) in March as the representative of the Chamber on the Calcutta Board of Film Censors.

On his leaving for Europe in January 1925 Mr. Crichton resigned, and he was succeeded by Mr. J. S. Henderson (Messrs. Mackinnon, Mackenzie & Co.).

The Chamber is represented on the Local Advisory Committee of the East Indian Railway by Sir Willoughby Carey, M.L.C. (Messrs. Bird & Co.) and Mr. B. E. G. Eddis, (Messrs. Gillanders, Arbuthnot & Co.). Mr. Eddis succeeded Mr. A. J. A. Willis, of the same firm, in March.

The representatives of the Chamber on the Local Advisory Committee of the Eastern Bengal Railway are: Mr. B. E. G. Eddis, M.L.C. (Messrs. Gillanders, Arbuthnot & Co.); Mr. A. D. Gordon, M.L.C. (Messrs. Williamson, Magor & Co.); Mr. Geo. Morgan, M.L.C. (Messrs. Morgan, Walker & Co.); and Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.). Mr. Morgan has served throughout the year; Mr. Gordon succeeded Mr. T. C. Crawford (Messrs. James Finlay & Co., Ltd.) and Mr. B. E. G. Eddis succeeded Mr. Willis, in March; and in July Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.) succeeded Mr. R. B. Wilson, C.I.E. (Messrs. Birkinryre Brothers).

Mr. W. A. Lee (Messrs. H. V. Low & Co., Ltd.) and Mr. H. H. Burn (Messrs. McLeod & Co.) represent the Chamber on the Board of the Government Commercial Institute. Mr. Lee has served throughout the year, and Mr. Burn took the

place of Mr. F. E. Winmill (Messrs. Gillanders, Arbutnot & Co.) in March.

In February 1924 Mr. H. B. Whithy (Messrs. Kilburn & Co.) succeeded Mr. E. J. Oakley, of that firm, as the representative of the Chamber on the Council of the European Association, and he has served in that capacity throughout the year.

The President of the Chamber (Sir William Currie, M.L.C.) represents the Chamber on the Council of the King Edward Memorial Fund.

Mr. T. D. Edleston (Messrs. Begg, Dunlop & Co., Ltd.) who represented the Chamber on the Visiting Committee of the Campbell Hospital, resigned his seat in March. Mr. L. V. N. Meares (Messrs. Geo. Henderson & Co.) took his place until November, when he left for England. He was succeeded by Mr. W. M. Craddock (Messrs. Place, Siddons & Gough).

Mr. W. M. Craddock also succeeded Mr. Meares in November as the representative of the Chamber on the Committee of the Calcutta Hospital Nurses Institution. Mr. Meares had held office since April, when he took the place of Mr. A. d'A. Willis (Messrs. Gillanders, Arbutnot & Co.).

In April Mr. Eric Studd (Messrs J. Thomas & Co.) succeeded Mr. W. M. Craddock (Messrs. Place, Siddons & Gough) as the representative of the Chamber on the Committee of Visitors for the Medical College Hospitals.

Colonel C. G. Arthur (Messrs. Ewing & Co., Ltd.) has represented the Chamber throughout the year on the Committee of the Bengal Branch of Lady Minto's Indian Nursing Association. The Chamber is represented by the President on the Board of Governors of St. Thomas' School which was formerly known as the Calcutta Free School.

Mr. Eric Studd (Messrs. J. Thomas & Co.) represents the Chamber on the Executive Committee of the District Charitable Society. He succeeded Mr. W. M. Craddock (Messrs. Place, Siddons & Gough) in March last.

In April Mr. T. B. Dodson, Ellerman's Arracan Rice & Trading Co., Ltd., resigned his appointment as the representative of the Chamber on the Committee of Management of the Government Workhouse, as he was going to England on leave. He was suc-

ceeded by Mr. J. W. Roger, of the same company, who had previously been the Chamber representative.

Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.) has served throughout the year on the Calcutta Auxiliary Force Military Advisory Committee; and Mr. A. A. R. Cope (Messrs. Carritt Moran & Co.) succeeded Mr. Nigel F. Paton (Messrs. Grahams Trading Co., Ltd.) in February.

The President has represented the Chamber on the Army Canteen Board (India) throughout the year.

Mr. H. H. Burn (Messrs. McLeod & Co.) succeeded Mr. J. D. Gatheral (Messrs. James Finlay & Co., Ltd.) as the representative of the Chamber on the Committee appointed by the Government of Bengal to consider the question of introducing a system of death duties in the province.

The report of the Calcutta Royal Exchange for the year 1924 is appended. The business of the Exchange has been carried on smoothly, and no question calling for remark has arisen. During the year the Committee replaced the temporary cast iron railing around the gallery in the Royal Exchange hall; the new railing is of wrought iron with a bronze handrail.

The forty-first annual report of the Managing Committee of the Licensed Measurers Department of the Chamber is also attached. It deals with the year ended 30th June 1924, and it shows the following results:—

- (a) That the total number of packages measured by the officers of the Department during the year was 6,862,463 as compared with 6,417,652 in the preceding year;
- (b) That the total number of packages weighed during the year by the officers of the Department was 12,602,893, as compared with 10,262,892 in the preceding year;
- (c) That the income of the Department was Rs. 9,09,756-5-11, as compared with Rs. 8,69,834-1-7 in the preceding year;
- (d) That the expenditure was Rs. 8,47,269-5-1, as compared with Rs. 8,50,537-6-8 in the preceding year; and
- (e) That the revenue account showed a surplus of Rs. 62,487-0-10 which, by interest on investments amounting to Rs. 37,975-8-10, was increased to Rs. 1,00,462-9-8. By sundry debits on profit and loss account aggregating Rs. 16,047-3-1, the net surplus became Rs. 84,415-6-7.

Arbitrations undertaken by the Chamber are classed under the following headings, namely, piece-goods, jute and general. The two latter are conducted under the supervision of the Committee of the Chamber, piece-goods arbitrations being controlled by the Piece Goods Sub-Committee. The Sub-Committee submit a separate report, which is appended.

The total number of cases instituted was 732 and there were 119 pending at the close of the year 1923. Of these cases 548 proceeded to award, 102 were withdrawn, and 115 were pending at the close of the year 1924, and 68 certified reports were issued during the year. The various classes of goods in cases in which awards were issued were represented as follows:—Hessians and bags 142, jute 99, sugar 13, coal 18, miscellaneous 45, and piece-goods 231.

**Tenth Congress of Chambers of Commerce of the British Empire.**—The Tenth Congress of Chambers of Commerce of the British Empire was held in London on the 1st, 2nd and 3rd July 1924. The Congress which is organised by the British Imperial Council of Commerce is held triennially, alternately in London and the Overseas Dominions. Indian Chambers were well represented at the Tenth Congress, the following sending delegates, namely, Bengal, Bombay, Burma, Calcutta, Cocanada, Chittagong, Karachi, Madras, Punjab, Tuticorin, and Upper India. The Ceylon Chamber was also represented. The Bengal delegates were Sir Edgar Holberton, c.b.e., Mr. Thomas McMorrin, Sir Charles McLeod, Bart, Sir Thomas Sivewright Catto, Bart, and Sir Campbell Rhodes, c.b.e. As is mentioned in a later paragraph of this report a resolution in regard to the triple rates system of charging for foreign cables was moved on behalf of the Bengal Chamber, and was unanimously adopted by the Congress.

**The Auxiliary Force, India.**—Early in the year the Committee brought prominently to the notice of the members of the Chamber the imperative necessity for maintaining the efficiency of the various units of the Auxiliary Force. They specially emphasised the need for attendance in camp, and they urged members to encourage their employees to put in their training in camp rather than to rely exclusively on early morning drills. For they believe that a few days spent in camp are of more practical use than many hours spent on the ordinary parades. They also suggested to members that young employees who had not joined a unit should be encouraged to join without delay, as every man within the age limit ought obviously to be an efficient member of the Force.

In March the Committee discussed with the Committee of the Indian Jute Mills Association a proposal which had been brought forward in connection with the Cossipore Artillery Unit of the Auxiliary Force. The proposal was that the mills should adopt a policy under which their covenanted assistants brought out from the

United Kingdom would agree, in their covenants, to become efficient members of the Force. It was suggested that considerable advantage would result to the mills, in the way of insurance against civil commotion, if this policy were consistently acted upon.

Both the Committees agreed that the scheme would have the advantage of being an additional insurance for mill property; but on the other hand they felt that the difficulties attaching to it were insuperable. Briefly summarised these difficulties appeared to be as follows:—

- (a) That if the scheme were enforced in respect of jute mills only, and in respect of one auxiliary force only, very strong objection would be raised to it: men coming out to jute mills would be discontented when they found that their covenants were more onerous in character than those of other industrial employees;
- (b) That, in consequence, the policy would have to be generally adopted by all classes of employers importing labour from the United Kingdom; that this would not be easy; and that even if it were carried out successfully it would mean that a modified form of conscription would have been introduced by employers; and
- (c) That such a movement would lead to difficulties in the United Kingdom, with the risk of the scheme being condemned as being wrong in principle and antagonistic to public policy. Moreover, the legality of such covenants might be called in question.

In view of these difficulties it did not appear to the Committee that the scheme was feasible, and they recommended that no attempt should be made to introduce it.

**The Ironside Memorial Fund.**—It will be remembered that on the death, in June 1919, of Sir William Ironside, who was President of the Chamber in 1918, the Committee initiated a movement to commemorate, by a permanent memorial, his services to the trade and commerce of Calcutta, and to the Chamber. For this purpose members contributed a sum of close upon Rs. 12,500; and it was agreed that the memorial should take the form of a portrait of Sir William Ironside for the Public Hall of the Chamber, and a memorial panel in St. Paul's Cathedral, of which church he was at the time of his death an office-bearer.

The portrait was painted by Mr. Lance Calkin, a member of the Royal Institute of Painters in Oil Colours, and it was received in Calcutta during the year 1920. The proposal to place a memorial panel in St. Paul's Cathedral was however for various unavoidable causes delayed; and eventually it was arranged for this part of the

memorial to take the form of a new altar for the Cathedral instead of a memorial panel. The altar was designed by Mr. G. A. Fellowes Prynne, F.R.I.B.A., and it was completed during the past year and erected in the Cathedral.

**Calcutta War Memorial.**—In the annual report for 1921 reference was made to the Calcutta War Memorial which was unveiled by H. R. H. the Prince of Wales on the 30th December in that year. During the past twelve months the terminals to the balustrade flanking the memorial have been completed, and upon each of these two terminals there has been placed a bronze figure of a British soldier standing with reversed arms. The two figures are the work of Mr. Herbert W. Palliser, with whom the commission was placed by Sir Robert Watson Smyth, acting for the Memorial Joint Committee. They are conspicuously successful, and they greatly enhance the appearance of the memorial. Mr. John Greaves, the designer of the memorial, was responsible for the stone terminals upon which they are placed; and the Committee of the Chamber feel that to him Calcutta is very deeply indebted both for designing the memorial, and for the invaluable assistance which he has since given in order that it should be satisfactorily completed.

**The Royal Commission on the Superior Civil Services.**—In June 1923 His Majesty the King Emperor appointed a Royal Commission to enquire into :—

- (i) the organisation and general conditions of service, financial and otherwise, of the Superior Civil Services in India;
- (ii) the possibility of transferring immediately or gradually any of their present duties and functions to services constituted on a provincial basis; and
- (iii) the recruitment of Europeans and Indians respectively for which provision should be made under the constitution established by the Government of India Act, and the best methods of ensuring and maintaining such recruitment.

Viscount Lee of Fareham, G.C.S.I., G.B.E., K.C.B., was appointed to be the Chairman of the Commission, the other members being Sir Reginald Craddock, K.C.I.E., K.C.S.I., the late Sir Cyril Jackson, K.B.E., Sir Chimanlal Setalvad, Khan Bahadur Sir Muhammad Habibullah, K.T., C.I.E., Rai Bahadur Hari Kishan Kaul, C.S.I., C.I.E., Mr. David Petrie, C.I.E., C.V.O., C.B.E., the late Mr. Bhupendranath Basu, and Professor Reginald Coupland. The Commission toured throughout India during the cold weather of 1923-24 making investigations; and the Cham-

ber submitted both written and oral evidence. Sir Willoughby Caray, M.L.C., who was then President, and Sir Alexander Murray, C.B.E. (Messrs. Jardine, Skinner & Co.) were the Chamber witnesses.

The report of the Commission was dated 27th March 1924, and it was issued to the general public towards the end of May. The Committee of the Chamber examined it, and they embodied their views in a letter which they addressed to the Government of India, in the Home Department, on the 30th August 1924. Space does not permit of the letter being reproduced here, but the two following paragraphs which are quoted from it indicate the general conclusions at which the Committee arrived, and their views in respect of the two security Services :—

The Committee speak as representing chiefly European commercial and industrial interests. They confine themselves to the larger issues, because they do not profess to be able to discuss in detail the duties and functions of the various Public Services, or the conditions of their recruitment. Looking at the report as a whole they say without hesitation that they do not consider it to be in all respects satisfactory, when judged from their stand-point. But they are nevertheless impressed by the fact that it is a unanimous expression of opinion from a Commission consisting of a distinguished European Chairman, and an equal number of highly qualified and experienced European and Indian Commissioners. They also recognise, as is pointed out in paragraph 108 of the report, that its main proposals, in so far as they are framed in a spirit of compromise, are interdependent, and that they must be therefore accepted or rejected as a whole. And, influenced by these important considerations, the Committee accept the report and, having accepted it, they most strongly urge that the Commissioners' plea for prompt action upon it should not be disregarded.

As I have said, the Committee do not consider the report to be altogether satisfactory when judged from their stand-point. Although they are in accord with most of the principal recommendations, there are others in respect of which they differ from the conclusions arrived at by the Commissioners. They agree that the All-India Services employed in the reserved fields of administration should continue in conformity with the view expressed by them in their evidence before the Commission. It means that the two security Services—the Indian Civil Service and the Indian Police Service—will continue on an All-India basis. The recommendation that the Services operating in the transferred fields should be provincialised is also not objected to by the Committee. It means that, for the purposes of Local Government, no further recruitment will be made on an All-India basis for the Indian Educational Service, the Indian Agricultural Service, the Indian Forest Service in Bombay and Burma, and for the Roads and Buildings Branch of the Indian Service of Engineers. It will be in future for the local Governments to recruit for these branches of the administration. The idea is that those services which serve under Ministers should be freed from the control of the Secretary of State, and should be subject exclusively to the control of the local Government.

The Government of India gave the legislature an opportunity of discussing the recommendations made by the Commission, although legislative sanction was not necessary to their adoption. They were not accepted by the Legislative Assembly, Indian opinion being antagonistic to the appointment of the Commission and to its findings. It was however announced recently by the Government that the Secretary of State had decided to give effect to all the more important of the recommendations; and rules embodying these were published in January.

## LAW AND LEGISLATION

**The Indian Succession Act, 1865.**—In the last report the Committee mentioned that they had made a representation to the Government of Bengal on the provisions of a Bill to consolidate the law applicable to intestate and testamentary succession in British India. In the course of this representation they invited attention to clause 30 of the Bill, which clause follows section 27 of the Indian Succession Act of 1865. It provides, that is to say, that where an intestate leaves a widow and lineal descendants one-third of his estate devolves to the widow and two-thirds go to the lineal descendants; and that where he leaves a widow, and no lineal descendants but persons who are kindred to him, one half of the property goes to the widow, and the other half to those who are kindred to the deceased. The Committee were advised that these provisions often cause very great hardship to the widow, particularly in cases where the husband leaves only a small estate; and they put forward the following suggestion:—

The present opportunity might, it is thought, be taken to amend section 27 so as to provide that in cases where the estate does not exceed Rs. 5,000 the whole should go to the widow if there are kindred of the deceased but no issue or lineal descendants. If the estate exceed Rs. 5,000 in value the widow should receive Rs. 5,000, and the residue should be divisible as to one-third to the widow, and as to the remainder to the kindred of the deceased. If this suggestion be adopted certain of the other clauses in the chapter will require modification. I am to add that this proposed preferential share for the widow is based on the provisions of the Intestate Estates Act, 1880—53 and 54 Vic. ch. 29. The husband also should be entitled to a similar preferential share in his wife's estate. Clause 59 of the Bill provides that a husband surviving his wife who has the same right in respect of her property, if she dies intestate, as a widow has in respect of her husband's property if he dies intestate, as a widow has in respect of her husband's property if he dies intestate. This clause will require to be re-drafted if the suggestion which the Committee have made be adopted. It may be added that under the English law as at present enforced the husband is, in an intestacy, entitled to the whole of his wife's personal estate.

A Bill designed to amend section 27 of the Indian Succession Act of 1865 was introduced in the Council of State on the 19th September 1924 by Sir Arthur Froom; and the Council adopted this motion to refer it to a Joint Committee. If the Assembly accepts this proposal the amending Bill, and the consolidating Bill, will be the Government of India circulated the amending Bill for opinions. It was referred to the Chamber by the Government of Bengal, and the Committee approved of its provisions.

When discussing the consolidating Bill in November 1923 the Committee also made the following recommendation:—

In the case of Hindu joint families the provisions of the Succession Certificate Act and other Acts do not apply; and no probate, letters of administration, or succession certificate can be obtained. In such cases the claim in on the debtor to satisfy himself can be obtained. In such cases but that the debt in question belongs to the joint family; and that it is joint to the person who is entitled to receive it. The Committee of the Chamber understand that this question is constantly arising in the case of claims to stocks and shares and claims against banks, insurance companies and others. It is almost impossible for any evidence to be obtained outside the members of the family by means of declaration; and the party paying, besides being involved in expense and delay, is running some risk in most cases. The present position lends itself to

fraud; and it is a position in which a debtor ought not to be placed. The joint legal form; for to do so would entail paying duties. The Committee accordingly suggest that it should be specifically provided in the Bill that in any case a debtor is entitled to insist upon some legal authority which absolutely protects him against payment; and that, if necessary, provision should be made for the issue of a grant or certificate, in the case of joint families, to the *karta* or head of the family without payment of duty.

The difficulty referred to is of considerable importance to the commercial community, and the Committee of Bengal have lately again asked the Government of Bengal to press it upon the attention of the Government of India. The cases in which it arises are of frequent occurrence, and an amendment of the law is therefore urgently needed. As will be clear from the quotation the Chamber recommends that to the *karta*, or head, of the Hindu joint family there should be issued, without payment of duty, some form of grant or certificate which, upon being produced to the debtor, will protect the latter absolutely upon his making payment to the *karta*.

**The Court Fees Act, 1870.**—A Bill to amend the Court Fees Act was introduced in the Legislative Assembly on the 18th March 1924. The Act was passed in 1870, and the question of amending it has been under the consideration of the Government of India and the local Governments for some years. The object of the Bill was to revise the Act and to bring it up to date. The Committee of the Chamber examined the Bill, but they did not offer any criticisms upon it. They expressed their approval of a proposal for the equalisation of fees throughout India; and they noted with satisfaction that, following the English method, estates are to be valued for probate as at the date of death. They drew attention to this matter in the representation which they made to Government in November in 1923, on the Indian Succession Act, and to which they refer in the preceding paragraph of this report. They said that they "entirely fail to understand what logical argument can be advanced in favour of taxing the property of a deceased person at a valuation other than that at the date of death. They would emphasise the inequity of this provision in respect of the property of Europeans who die leaving estate in Europe and in India. In practically every such case the grant of probate, or letters of administration, is obtained first in the country of domicile. At least six months must therefore elapse before a grant can be applied for in India; and rents, interest, and dividends during this period become subject to duty. It is not only that this method of valuing the estate is unjust, but to value a large estate with any accuracy on the date the affidavit is sworn is practically impossible. The consequence is that the values which appear in such affidavits are really not much more than guess work; and the executor or administrator must subsequently obtain a proper valuation before he is in a position to agree such valuation with the probate Deputy Collector. And, in addition to this, he has to obtain a further valuation.



tion, as on the date of death, for the inland revenue authorities in the United Kingdom, where duty is paid on the valuation as at date of death."

**The Negotiable Instruments Act, 1881.**—The Statute Law Revision Committee have had for some time past under consideration the question of consolidating the law relating to negotiable instruments. And towards the end of 1923 they suggested to the Government of India that the law should be re-arranged on the general plan of the English Bills of Exchange Act of 1882. This Act was passed after the Indian Act of 1881, and its provisions are presented on a clearer and more succinct scheme. But the Statute Law Revision Committee pointed out that the Indian Act has been in force in its present form for over forty years during which time the courts and the legal profession have become familiar with its arrangement. They hesitated therefore to come to a final decision without consultation with the Government of India, to whom they suggested that the High Courts and other interested authorities should be referred to. This suggestion the Government of India acted upon, and they addressed the local governments on the proposal. The additional question of removing certain important differences between the Negotiable Instruments Act of 1881 and the Bills of Exchange Act of 1882 was also raised by the Revision Committee.

The opinion of the Chamber on the question was in due course invited by the Government of Bengal, and the Committee gave much time and attention to its consideration. They presented their views to the local Government towards the end of December, and they made various suggestions. They are in agreement with the proposal that the law should be consolidated on the lines of the English Bills of Exchange Act; indeed they are advised that, except in a few particulars, there are no very material differences between the English and the Indian law. But the English Act is more scientifically arranged than the Negotiable Instruments Act, and it is in better sequence. It is true, as is mentioned above, that legal practitioners and the commercial community are familiar with the Indian Act. But the Committee of the Chamber do not anticipate that the change would on this account seriously inconvenience anybody. For their information is that, so far as the legal aspect of the question is concerned, the English authorities are invariably referred to on all points; and that, even where the provisions of the Acts differ, the very fact of there being a difference has drawn attention to the English provisions, which are accordingly as well-known as those of the Indian Act.

**The Indian Companies Act, 1913.**—The Committee stated in their last report that they had suggested an amendment in Form E of Schedule III of the Indian Companies Act. This form is prescribed by section 32 of

the Act, and it is in the nature of a summary of the share capital and shares of the company. One of the items of information which it requires a company to show is defined in it as follows:—  
"Total amount of debt due from the company in respect of the mortgages and charges which are required to be registered with the Registrar under this Act". Doubts had arisen as to whether this meant the amount authorised to be issued as debenture stock or the amount actually issued. In order that these doubts might be set at rest the Committee suggested that the item in question should be so sub-divided as to show the amounts of authorised mortgages or charges, and the actual sums due from the company thereunder. The Government of India noted the suggestion for consideration with other proposed amendments of the Companies Acts. They also asked, through the Government of Bengal, that in the meantime any other practical difficulties experienced by the commercial community in complying with the provisions of the Act might be reported. In response to this request the Committee made enquiries and, as a result, they put before the Government of Bengal, in September last, certain proposals for the amendment of the Act. These are too numerous to be detailed here but they had reference to sections 12, 23, 55, 76, 109, 144, 206, 209, 213, 216, 217, 246 and Form F of Schedule III. The Committee also suggested the insertion of certain additional provisions; and they urged that proxies for use at a meeting of a company, and proxies for use at a meeting of creditors, should both be liable to stamp duty at the rate of two annas to be paid by means of revenue adhesive or unified stamps.

**The Indian Explosives Rules, 1914.**—The second schedule appended to the Indian Explosives Rules sets forth the various forms of licenses which may be issued under the rules, stating the descriptions and maximum quantities of explosives for which each license is granted, the authority granting it, the fee payable, and the period for which the license is valid. On the 21st June 1924 the Government of India, in the Department of Industries and Labour, notified that they proposed to amend the Schedule in respect of licenses A, B, and C. The object of the amendment was to permit of an increase in the quantity of manufactured fireworks which may be held under the licenses. The Government of Bengal enquired if the Chamber had any remarks to offer upon the proposed amendment; and, after consulting firms interested in explosives, the Committee replied in the negative.

**The Imperial Bank of India Act, 1920.**—In May the Government of Bengal asked the Committee to consider a Bill to amend the Imperial Bank of India Act of 1920 by the insertion of a new section 13A. The section provided that, for the purpose of averting or facilitating the winding-up of any banking concern, the Imperial Bank might assist such concern by making advances to it, or to its liquidators, upon the security of its assets.

The Committee took no exception to the Bill, but they ascertained that the Central Board of the Imperial Bank had recommended certain modifications. These were to the effect

- (a) That the Imperial Bank should not be bound to take all the assets, but that it should be empowered to select. The reason for this was that there may be shares with liabilities which the Bank might not wish to touch;
- (b) That unless immovable properties are specified the section would be construed to cover only such assets as the Bank has power to lend against. Under the Act as it stood the Bank may not, generally speaking, make advances on the security of immovable properties; and

- (c) That in the event of a crisis greater than could be dealt with by one Bank the Imperial Bank should be empowered to join with other Banks in giving assistance. The Committee agreed with these amendments and suggested that they should be passed into law.

The Bill was passed in the Legislative Assembly on the 15th September 1924 and it received the assent of H. E. the Governor-General on the 24th September 1924.

#### The Workmen's Compensation Act, 1923: Rules.—

Section 32 of the Workmen's Compensation Act empowers the Governor-General in Council to make rules to carry out the purposes of the Act, and it prescribes certain matters for which the local Government to make rules for certain other matters which are likewise prescribed. The Act came into operation on the 1st July 1924, and in the preceding March the Government of India published for criticism a draft of the rules that they proposed to make. Similarly, at about the same time the Government of Bengal published a draft of the rules to be enacted under section 33.

In response to a request from the Government of Bengal the Committee examined both the drafts, and they put forward a few suggestions with regard to the rules prescribed by the Government of India. These dealt chiefly with matters of detail, and they need not therefore be specified here. As regards the rules prescribed by the Government of Bengal, the Committee had no remarks or suggestions to offer. When dealing with the rules prescribed by the Government of India asked for information as to the appointing in any proceedings, as to the liability of any person to pay compensation, or as to the amount or duration of compensation. And no civil court is empowered to settle any question which is required by the Act to be determined by a Commissioner. The Act does not provide, nor do the rules, for the delegation of his powers by a Commissioner. For example, in areas such as the tea

districts, where industrial concerns are scattered, it is not possible for the District Officer to act in the place of the Commissioner. And no such powers of delegation being contemplated it seemed to the Committee that the question of the number of Commissioners to be appointed would need to be considered.

In May the Government of Bengal said that they proposed to appoint, at the beginning, one Commissioner for the whole province: he would be a whole time officer who would tour through the province as the duties of the office might require. The officer selected was Mr. M. H. B. Lethbridge, i.o.s., a judge in the Bengal cadre, who was training for the post in England. Pending Mr. Lethbridge's arrival, temporary arrangements were made whereby the Chief-Judge of the Calcutta Court of Small Causes, and the District Judges of Burdwan, Howrah, Hooghly and the 24 Parganas were appointed *ex officio* Commissioners. Mr. Lethbridge took charge of the duties of his office as Commissioner in October.

**The Indian Registration Act, 1908.**—In the last cold weather session of the Legislative Assembly Mr. T. Rangachariar introduced a Bill further to amend the Indian Registration Act of 1908. The object of the measure is to amend the procedure which is now in force in respect of cases where the executant of a document denies his signature before registration. Under the Act as it stands the Registration Officer, if he is a Sub-Registrar, is required to record an order of refusal, and it is then open to a person claiming under the document to apply to the District Registrar to hold an enquiry into the fact of the execution. It is proposed by the Bill to enable the local Government to invest Sub-Registrars with power to hold such an enquiry. To the Committee of the Chamber this seems to be a reasonable proposal as it would be presumably calculated to save time in many cases. They were therefore in favour of the Bill, and they informed the local Government accordingly.

**The Bengal Municipal Bill, 1923.**—This Bill, which was introduced in the Bengal Legislative Council on the 16th August 1923, was referred to in the last annual report. It contemplates a complete revision of the existing Bengal Municipal Act which has been in force for nearly forty years. The Chamber was invited by the Government of Bengal to express an opinion upon its provisions, and after consultation with their legal advisers the Committee made a representation to Government at the end of March 1924. They examined the Bill mainly from the point of view of its probable effect on the industrial development of the province; and they made a large number of suggestions for its amendment. These are too numerous to be set out here, but the attitude of the Committee in regard to the general principles of the Bill will be clear from the following quotation from their letter:—

It is designed [they said] with the object of consolidating and amending the law relating to municipalities in Bengal outside the Presidency town. It will take

the place of the Bengal Municipal Act, III of 1884, in which the existing law on the subject is embodied. Act III of 1884 has been extensively amended by Act IV of 1894, and Act II of 1906, and to a less extent by other Acts. And it is suggested that the time has come when the municipal law of the province should be consolidated, and brought more or less into line with modern ideas of municipal administration. With this object in view the Bill follows to some extent the provisions of the Calcutta Municipal Act of 1923. It seeks to confer upon mofussil municipalities wider powers of taxation and control than they at present possess; and these enlarged powers are doubtless desirable in order that sanitation in the urban areas may be improved, and that the growing congestion in the larger municipalities may be satisfactorily dealt with. But, admitting all this, the fact remains that most of the towns in the mofussil differ widely from Calcutta. Their sources of revenue are not great, and their population is mostly poor and generally scattered. It may not be, therefore, a prudent course to confer large powers upon these municipalities. For the possession of such may be a temptation to them to undertake costly municipal schemes that are really beyond their resources. This tendency might, for example, show itself in the case of those municipalities within which mills, factories and other industrial concerns are established. By heavily assessing these undertakings large municipal funds might be created; but such a proceeding would be directly antagonistic to the industrial development of the province, which is acknowledged to be an urgent necessity.

**The Wagering Associations Bill, 1924.**—During the year the Bengal National Chamber of Commerce invited an expression of opinion on a proposed Bill to provide for the suppression of wagering associations in Calcutta. The Bill defines a wagering association as a body of persons setting up or using a common or public place called an exchange—which does not comply with the conditions laid down in the Act—for dealing in futures in any commodity or merchandise either principals or agents. One of the conditions would be that the person, or association, or body of persons setting up, or using, an exchange would require to be registered under the provisions of the Indian Companies Act, 1913. The local Government would be empowered to proclaim any wagering association, and the exchange of such an association would thereupon be deemed to be a common gaming house.

The Committee have made enquiries with reference to recent legislation in Bombay in respect of the cotton trade; and they now have the result of these enquiries before them, with a view to formulating their opinion on the Bill.

**The administration of justice.**—Reference was made in the last report to the appointment, by the Government of India, of a Committee to investigate the question of the delays which occur in the disposal of civil suits, and police and execution proceedings in the Indian courts, and the difficulties experienced by litigant in obtaining adequate satisfaction for the decrees awarded by the courts in their favour. The Government of India suggested that the course of litigation was subject to such delays as to tend to cause some lack of confidence in the administration of justice in India, and to create an obstacle in the way of the commercial and industrial development of the country. The Committee, of which the Hon'ble Mr. Justice Rankin of the Calcutta High Court was appointed Chairman, was required to examine these difficulties and to report.

The Chamber was invited to give evidence before the Committee, and in due course evidence was tendered on behalf of the Chamber by Messrs. Orr, Dignam & Co., Solicitors. The Committee had issued a questionnaire, and Messrs. Orr Dignam & Co. dealt in their evidence with a number of the questions stated in it.

The Committee completed their investigation recently but at the time of writing, the Government of India had not issued their report to the public.

**The Reforms Enquiry Committee.**—In June the Government of India announced the appointment of a Committee "to enquire into the difficulties arising from, or the defects inherent in, the working of the Government of India Act, and the rules thereunder, in regard to the Central Government, and the governments of Governors' provinces; and to investigate the feasibility and desirability of securing remedies for such difficulties or defects consistent with the structure, policy, and purpose of the Act by action taken under the Act, or by such amendments as may appear to be necessary to rectify any administrative imperfections." Sir Alexander Muddiman, Member of H. E. the Governor-General's Executive Council for the Home Department, was appointed to be the Chairman of the Committee, the members being: Sir Mahomed Shafi; the Maharaja of Burdwan, Sir Tej Bahadur Saprú, Sir Arthur Froom, Sir Sivaswami Iyer, Sir Henry Moncreiff Smith, Mr. M. A. Jinnah and Dr. R. P. Paranjpye.

The Enquiry Committee invited evidence from the public, and the Committee of the Chamber, after consulting Sir Willoughby Carey and the Hon. Mr. J. W. A. Bell, Mr. H. W. Carr, and the Hon. Mr. H. W. Carr, framed a memorandum expressing their views. In this memorandum they defined the attitude of the Chamber as regards the reformed system of administration, and after briefly stating the constitutional changes introduced by the revision of the Government of India Act in 1919, they went on to say:

Such is in the briefest outline the system of government, the working of which is now under investigation. As viewed by the European commercial community it is not an ideal constitution. On the contrary it has serious defects. To mention one of these only it is indubitable that the provision made for the representation of European commercial interests in the Legislative Assembly is most inadequate. But defects of this class, serious though they are, do not suggest that the new scheme of government is hopelessly unworkable. The first Legislative Assembly notwithstanding occasional lapses, gave promise of success. The Council of State, was and is, a responsible chamber commanding respect. And the Committee certainly regards the Bengal Council, prior to the recent elections, as a legislative body which endeavoured to serve the province. But both in the Legislative Assembly and in the Bengal Council—and it is understood in some of the other provincial councils also—radicalism is now conspicuously displayed on every possible occasion. Obstruction is consistently practised, and the wrecking of the Councils, and the destruction of the dyarchy, are openly proclaimed as the objects aimed at. No system of government, however well constructed, can be fairly judged when it has to be carried on under conditions such as these. It does not, therefore, necessarily follow that the Reforms Scheme is inherently defective because, in these circumstances, it has more or less broken down in two provinces, and because the

Governor-General has been forced by the Legislative Assembly to exercise his powers of certification in order that the ordinary every-day business of the State may not be brought to a standstill.

On the contrary the conclusion at which the Committee have arrived, after frequent consultations with their representatives in the Councils, is that the existing constitution might be made, by the exercise of loyal co-operation and goodwill on government. They are consequently of the opinion that it would be a grave mistake to introduce any radical or important changes now. They do not know of course that such are in contemplation, but presumably modifications of some sort are to be considered. A period of three or four years is a ridiculously short time in which to judge of the merits of any new constitution. Furthermore, the Government of India Act provides for the appointment of a Statutory Commission, after the first ten years of the existence of the Councils. And the Chamber of Commerce feels bound to protest emphatically against the introduction of changes of how a well established and efficient scheme of administration may be discontinued by what the Chamber regards as unwise changes. The Joint Select Committee on the Government of India Bill realised the danger, for they expressed the opinion "that the Statutory Commission should not be appointed until the expiration of ten years, and that no changes of substance in the constitution, whether in the franchise or in the list of reserved and transferred subjects or otherwise should be made in the interval."

This opinion is confirmed by the events of the past three years. As Lord Chelmsford and Mr. Montagu pointed out, complete responsible government depends upon the existence of an electorate sufficiently active and cognisant of affairs to hold their representatives effectively to account. It would be idle to suggest that the existing electorate is either active or cognizant of affairs. On the contrary the irresponsibility of so many of the elected members is undeniably traceable to the fact that their constituencies are not sufficiently alive to call them to account. That the number of persons qualified to vote is extraordinarily small in proportion to the population is of course well-known. But, although at the recent elections in Bengal a larger number of votes was polled than in 1921, the percentage was only 39% of a total electorate of only 1,044,166. The population of the province is 47½ millions.

At the time of writing, the report of the Reforms Enquiry Committee has not been published, but it is understood to be engaging the attention of the Government of India.

**The League of Nations: Arbitration Draft Convention.**—In the last report reference was made to the draft convention, or protocol, regarding commercial arbitration which had been framed by the Economic Committee of the League of Nations. The object of the protocol was to provide for the recognition of arbitration clauses inserted in commercial contracts between nationals of different countries. So far as India was concerned the Government of India expressed the opinion that the application of the protocol should be restricted to contracts relating to the sale of goods in the export and import trade, and contracts relating to freights, insurance, commission, etc., associated with such trade. They also said that the extent to which the law in British India falls short of the requirements of the protocol is as follows:—

- (a) That an application for the appointment of an arbitrator and an application to file an award can only be made to a court which would have had jurisdiction to try a suit governing the issues governed by the agreement or the award—*section 2 of the Indian Arbitration Act*

*of 1899 and paragraphs 17, and 20 of the second schedule to the Civil Procedure Code; and*

- (b) That a court is not bound, but only has discretion, to stay a suit on the plea that there is in force a valid agreement to refer the subject matter of the suit to arbitration—*section 19 of the Arbitration Act of 1899 and paragraph 18 of the second schedule to the Civil Procedure Code.*

In reply to a request from the Government of Bengal for an expression of the opinion of the Chamber on the subject the Committee closely examined the draft convention, and they also considered it with their legal advisers. Its object was to ensure the recognition, as between the nationals of different countries, of arbitration clauses voluntarily inserted in arbitration contracts. According to the English and Indian law of arbitration an agreement to settle either present or future differences by arbitration is valid. Such an agreement is recognised by the Arbitration Acts, which provide that, where a suit is filed on a contract containing an arbitration clause, the courts have discretion to stay the proceedings on the application of either party to the contract. Although the courts are not compelled to stay the proceedings they do in practice exercise their discretion, unless the case is of a type that obviously ought to be dealt with by a legal tribunal rather than by lay arbitrators.

The protocol proposed to oust the jurisdiction of the courts in this respect. Clause 4 was to the effect that the courts of the contracting nations shall be bound to recognise the existence, in the contract, of an arbitration agreement which is valid, and is capable of being put into force, and "shall on the application of any of the parties refer such parties to the decision of the arbitrators". The Government of India appeared to suggest that, in order to give effect to the protocol, it would be necessary to amend section 19 of the Indian Arbitration Act and paragraph 18 of the second schedule to the Civil Procedure Code. But the Committee of the Chamber were not disposed to take this view. There did not seem to them to be any reason why the Government of India should not accept the protocol with the reservation to the Indian courts of their present discretionary powers to deal with matters which they may not consider to be fit subjects for decision by lay arbitrators. It occurred to the Committee that possibly the Government contemplated a revision of the law of arbitration in India by embodying the existing Arbitration Act, and the relative provisions of the Civil Procedure Code, in one consolidated Act having application to the whole country. But if this were not the intention the Committee did not think that any amendment of the existing Arbitration Act need be undertaken. On the whole they saw no reason why the Government of India should not agree to sign the protocol, subject to the reservation which is

indicated above. Its provisions go no further than the provisions of the Indian law and there seemed therefore to be no objection to it. If it had provided for the reciprocal enforcement of arbitration awards in different countries it would have meant of course a very substantial departure from established legal principles. But this difficult question was expressly excluded.

**Representation of commerce in the Legislative Assembly.**—The question of the representation in the Legislative Assembly of European commercial interests was mentioned in the last annual report, where the resolutions which had been adopted at two successive meetings of the Associated Chambers of Commerce of India & Ceylon were quoted. In May last the Association published correspondence between the Home Department and itself on the subject. From this correspondence it appeared that the Government of India were not prepared to recommend an increase in the number of European elected seats in the Assembly. But the Home Department said that if hereafter the total number of election seats was substantially increased they might possibly consider the representation of the European Chambers. Such being their position they asked for definite proposals for the representation of European commerce, on the alternative assumptions: (a) that the total number of European seats would be restricted to nine, and (b) that there might hereafter be an increase in the number of European seats. The Associated Chambers replied to the Government of India to the effect that the existing distribution should not be disturbed if the number could not be enlarged. The nine European seats are at present distributed among the following European general constituencies, namely, Bengal three seats; Bombay two seats; and Madras, the United Provinces, Assam, and Burma one seat each. The Association also made it clear that they were definitely opposed to any suggestion whereby the representation of European commerce in the Assembly would be enlarged by the reduction of its representation in the Council of State. This solution of the problem is regarded by the Chambers as being in every way undesirable.

With regard to the alternative assumption, the Associated Chambers could not express a definite opinion, as the Government had given no indication of the extent to which the elected seats in the Assembly might be increased in number beyond the present limit of 104. But they maintained that any additional European seats should be definitely reserved for the representation of European commercial interests. The allocation of these seats, as between the European commercial interests of the different provinces, would be a question for consideration, and its determination would depend largely on the number of seats available. But in any case it was considered to be essential that at least one seat should be allotted to the Association, while the others might be divided among the individual Chambers. Should it prove

to be difficult to make an equitable allocation among the Chambers all the seats should, it was suggested, be allotted to the Association. It would then be for the Association to determine from time to time—that is to say at general elections and on the occurrence of vacancies—which particular province or provinces should be represented.

As was mentioned in the last annual report, the Associated Chambers have been in the meantime granted representation by nomination. Mr. W. S. J. Wilson having served as a nominated member throughout the year. At the last annual meeting of the Associated Chambers, which was held in December 1924 in Calcutta, Mr. Wilson was publicly thanked for his effective representation of the interests of the Association.

**Income Tax.**—In view of the increasing number of references on the subject of income-tax, the Committee decided almost immediately after taking office to appoint a standing Sub-Committee to advise them concerning these questions. The President of the Chamber (Sir William Currie) acted as Chairman of the Sub-Committee, and the following gentlemen served as members:—Mr. A. Aikman (Messrs. Andrew Yule & Co., Ltd.), Mr. E. G. Dixon, O.B.E. (Messrs. Turner, Morrison & Co., Ltd.), Mr. Thos. Law (Messrs. Price, Waterhouse, Peat & Co.), Mr. W. H. Marr (Messrs. James Finlay & Co., Ltd.) and Mr. C. E. Walker (Messrs. Lovelock & Leves). During Mr. Aikman's absence for some months in Europe Mr. R. H. Muir, of Messrs. Andrew Yule & Co., Ltd., officiated. The more important of the income-tax and super-tax questions which have engaged the attention of the Committee and of the Sub-Committee are explained in the following paragraphs:—

*The Indian Income Tax Act 1922: Section 20: Duplicate certificates.*—Section 20 of the Indian Income Tax Act provides that, when distributing dividends, the principal officer of every company shall give a certificate to every person receiving a dividend. The certificate is to the effect that the company has paid, or will pay, income tax on the profits that are being distributed, and it has also to specify such other particulars as may be prescribed. Towards the end of 1923 the Commissioner of Income Tax, Bengal, informed the Chamber that these certificates are sometimes lost by shareholders; and that in such cases the shareholders in question submitted to the Income Tax Officer duplicate certificates obtained from the companies in lieu of the originals. It had been decided, the Commissioner went on to say, to refuse to accept these duplicates for the payment of refunds of income-tax under section 48 of the Act. The reason for the decision was that it was practically impossible to check whether a refund had or had not been already granted in respect of the tax covered by the original certificate.

To this decision the Committee objected, and they said that they could not accept the reason given as sufficient to justify the refusal. But the Commissioner maintained his contention that it

was practically impossible for the Income-tax authorities to be sure that a refund had not been already granted in respect of the original certificate for which a duplicate might be presented to him. The Committee then put the matter before the Central Board of Revenue by which body the orders had been issued. They took exception to the proposed departure by the Income-tax authorities from the recognised business principle that duplicates of lost documents are accepted, with guarantees if necessary, in lieu of the originals. They held that this principle ought to be strictly maintained, and they suggested that the difficulty might be overcome by requiring all claims for refunds based on duplicate certificates to be presented at one central office.

The question was discussed by the Committee with Mr. A. R. Loftus Tottenham, I.C.S., First Member of the Central Board of Revenue, at a meeting on the 11th January 1924. Mr. Tottenham admitted the principle that duplicates of lost documents are accepted in business transactions; and he added that the Board did not wish to refuse to accept such in the case of the refunds in question. What they wanted was proof that the person who claimed a refund on a duplicate certificate was the person who had received the dividend from the company, and that no previous refund had been made in connection with that particular transaction. It was ultimately agreed to adopt a suggestion, which was put forward by the Commissioner of Income-tax, Bengal, namely, that if a person presenting a duplicate certificate can satisfy the Income-Tax Officer that he is the person who has received the dividend from the company, and that no previous refund has been paid, his claim to a refund should be admitted. The Central Board of Revenue issued instructions to this effect in due course, it being understood that the working of the arrangement would be watched, and that if its results were found to be unsatisfactory it might have to be modified.

*The Indian Income-tax Act 1922: Section 20: Form of certificate.*—Another question in regard to the certificates issued under section 20 of the Act arose a little later in the year. The Central Board of Revenue asked that, in connection with the certificates, the attention of members of the Chamber might be drawn to the following points:—

(1) That the statutory form of certificate of deduction of income-tax prescribed by rule 14 of the Indian Income Tax Rules 1922 should be invariably used;

(2) That it is desirable that the certificate should be printed on the same sheet of paper as the dividend warrant with a line of perforation to admit of its being detached;

(3) That certificates might also be machine-numbered with advantage; and

(4) That it is desirable that the practice adopted by certain companies of attaching red slips to the certificates drawing the attention of the recipient to the need for their careful preservation for a year or two should be generally followed.

The Committee, after considering the question in consultation with the Income Tax Sub-Committee, accepted the first point. But the second did not seem to them to be feasible. It is the practice in Calcutta for Banks to collect dividends in behalf of their

constituents. And some companies when paying dividends send, to each of the Banks collecting, one dividend warrant in payment of all the dividends due in respect of the block of shares for which the company is acting. At the same time the company sends a separate certificate for each of the shareholders by whom the shares are owned. In such cases it would not be possible for each share certificate to be attached to the warrant. But the Committee suggested that the difficulty might be overcome by the adoption of the third suggestion. Both the warrant and the certificate might be so numbered as to indicate clearly with which warrant each certificate is connected. With the fourth point the Committee agreed, but they thought that it would be preferable to follow the practice of those companies who print the caution in red ink on the face of the certificate. There would then be no risk of difficulties arising by reason of the loss of the slip. They also suggested that there should be printed on the certificate a note to the effect that shareholders in India may claim refund of tax under section 42(1) in respect of the dividends; and that shareholders in the United Kingdom are entitled to a refund or rebate of the rate levied in India up to one-half of the English rate.

The Central Board of Revenue agreed, and on the 8th September 1924 they published the following instructions for general information:

1. The statutory form of certificate of deduction of income-tax prescribed by rule 14 of the Indian Income-tax Rules, 1922, should invariably be used.

2. (a) The certificates should be printed on the same sheet of paper as the actual warrant with a line of perforation to permit its being detached and the former should also be machine numbered, or—

(b) The dividend warrants should be machine numbered and all certificates granted under section 20 of the Act relating to a particular dividend warrant should bear the same number as the corresponding warrant so as to make it clear to which warrant each certificate relates, or—

(c) The certificates be numbered in accordance with the shareholders' serial No. in the share register and in cases in which dividends for a number of shareholders have to be paid to one Bank a combined warrant be issued bearing the numbers of all certificates to which it refers.

3. The practice of attaching red slips to the certificates or as an alternative of printing in red ink on the face of certificates, a caution to the effect that the recipients should preserve them carefully for a year or two should be generally followed.

4. A note to the effect that shareholders in India may claim refund of tax under section 42(1) of the Act in respect of the dividends if their personal rate is less than the maximum, should be printed on the certificate.

*The Indian Income Tax Act 1922—Section 42(1).*—For many years past difficulties and doubts have arisen in regard to the provisions of law which, in the Income Tax Act of 1922, are embodied in section 42(1). This section as it stands, but omitting the proviso, reads as follows:—

42(1). In the case of any person residing out of British India all profits or gains accruing or arising to such person whether directly or indirectly, through or from any business connection or property in British India, shall be chargeable to income-tax in the name of the agent of any such person, and such agent shall be

deemed to be, for all the purposes of this Act, the assessee in respect of such income tax.

In the early part of the year the Government of India circulated proposals for the amendment of the section. They pointed out that it was enacted to permit of the assessment to income-tax of non-resident firms on a reasonable profit arising out of transactions in British India conducted through a subsidiary firm or agent. And they expressed the opinion that the judgment of the Madras High Court in a case—*The Board of Revenue vs. The Madras Export Co.*—very gravely diminished, if it did not altogether destroy, the utility of the section in respect of such cases. The Government accordingly proposed to amend the section, and they suggested that it should be made to read as follows:—

42(1). In the case of any person residing out of British India, all profits or gains accruing or arising to such person whether directly or indirectly through or from any agent, agency, subsidiary firm, branch, or other business connection in British India, or through or from any property in British India shall, notwithstanding that such profits or gains are not actually received in British India be deemed to be income accruing or arising within British India within the meaning of sub-section (1) of section 4, and shall be chargeable to income-tax under the head "business" or under the head "property" as the case may be, in the name of the agent of any such person and such agent shall be deemed to be, for all the purposes of this Act, the assessee in respect of such income-tax.

The Committee and the Sub-Committee examined the proposed amended section closely, but they could not see their way to accept it as it stood. They took no exception to the idea of taxing profits made by foreign firms out of transactions in India, subject to a clear understanding as to how such profits are to be calculated. But the amended section seemed to go far beyond what they were prepared to support. The difficulty is to find a satisfactory definition of the profits intended to be taxed, so as to ensure that tax is in fact levied only on such profits as may be fairly considered to be derived from transactions in India. The transactions which would be affected by the amended section come under four classes: (a) purchases of goods in India for shipment abroad; (b) purchases as in (a) plus work done in India on the goods; (c) sales in India of imported goods; and (d) sales as in (c) plus work done in India on the goods.

The Madras High Court held:—(i) that section 42(1) is merely a machinery and not a charging section: it does not, that is to say, make any income chargeable which, but for its existence, would not be chargeable; (ii) that it can only be applied where a person resident in British India actually receives income on behalf of a non-resident and merely indicates how the tax can be recovered in such cases; and (iii) that the expression "business connection" is very vague and cannot be held to cover anything which would not be covered by the word "business" used in section 6, which is the only charging section in the Act.

The Madras case dealt with transactions coming under class (a) above; and, notwithstanding the fact that the Calcutta High Court have expressed a contrary view, the legal advisers to the Chamber were of the opinion that the decision was correct. The Committee informed the Government of India of this, and they

went on to say that class (c) and class (d) above can only escape taxation under the existing Act by improper manipulation of accounts. It was understood that the sole object of the Government in proposing to amend section 42(1) was to prevent these improper adjustments. Judging however from the attitude of the Income Tax Department the Committee apprehended that the revised section might be used in such a way as to make chargeable to tax certain of the profits of non-residents, apart altogether from improper adjustments. If such were the intention then the amendment was, in their opinion, open to the grave objection that it sought to do in a vague way what ought to be done openly and explicitly if it was to be done at all. So far as regards the improper adjustments the Committee held the view that the provisions contained in section 42(2) should be transferred to the charging-sections 4 and 10. This re-arrangement would remove any doubts as to whether section 42 can be deemed to be a charging section.

Messrs. Orr, Dignam and Co., the legal advisers to the Chamber, framed certain provisions which might be, they thought, suitable as a basis for discussion. These included a new section 4(3), an additional sub-section to section 10, an amendment of section 42(1), and the omission of section 42(2).

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

*Double Income Tax Relief.*—During the year the Committee have been in correspondence with the Commissioner of Income-Tax, Bengal, regarding a proposal that section 48 of the Indian Income Tax Act should be amended in connection with the question of double income-tax relief. A shareholder who lives in the United Kingdom, and who draws dividends from a company that is taxed both in the United Kingdom and in India, may get a partial or an entire double refund of the income tax on such dividends:—(a) by way of relief from double income-tax in the United Kingdom; and (b) under section 48 in India. It was proposed by the home authorities that the law should be amended in this connection; and the Committee of the Chamber were asked to express an opinion on the proposals. The Income Tax Sub-Committee examined them, but found themselves unable to come to any conclusion in the absence of concrete examples showing how the contemplated amendments would actually work in practice. The matter was accordingly referred back to the Commissioner of Income Tax, Bengal, who is understood to be in correspondence with the Central Board of Revenue concerning it.

In September the Committee were enabled by the courtesy of the Commissioner of Income Tax, Bengal, to publish the following list of Indian States with whom an arrangement for double income tax relief has been made by the Government of India:—Travancore, Durbār, Sachin State, Benares State, Dhar Durbār, Nandgaon, Sarangarh, Korea, Raigarh, Kawardha, Jashpur, Kankar, Bastar,

Kairagarh, Chhukhadan, Makari, Kapurthala State, Phaltan Akalkot, Loharu and Mysore State.

*Assessment of tramp steamers to income tax.*—On the 22nd February 1924 the Central Board of Revenue issued the following instructions:—

Some doubt has been felt as to the scope of section 44A of the Income Tax Act 1922 as amended by Act XXVII of 1923. The Board is now advised that only one person can be taxed under Chapter VA in respect of a particular ship picking up passengers, livestock or goods at ports in British India, and that person is the owner or the charterer, as the case may be, i.e., whoever of the two causes the ship to be picking up passengers, livestock or goods in such ports, for he is the person who is carrying on business in British India. From this it follows that (1) when the owner and the charterer are both non-resident, the owner cannot be held to be a person who carries on business in British India as the owner of the ship. It is the charterer alone who carries on such business and the charterer can alone be taxed. (2) when the charterer is resident in India or has a resident agent but the owner is a non-resident and has no resident agent through whom he could be taxed in the ordinary way, the owner can not be held to be a person who carries on business in British India as the owner of the ship and therefore can not be taxed. Thus a non-resident owner can only be taxed under Chapter VA when he sends his steamer to India without chartering it to anybody else and also has no resident agent through whom he can be taxed in the ordinary way.

Considerable correspondence has passed between the Committee of the Chamber and the Income-tax authorities with reference to these instructions. Some confusion arose as to the interpretation to be placed upon the word "charterer." The Committee were originally inclined to the opinion that an amendment of the instructions was required. But on going into the matter further they thought that it might be better to issue instructions to the effect that in the case of a charter-party drawn up and signed at home, or out of British India, the owner is not carrying on business in British India and is not therefore liable to tax. It should be further provided, they considered, that a resident charterer shipping his own cargo should not be liable to tax, seeing that any profit made in respect of such a charter will be taxable in the ordinary course in his annual trading returns. And in the first place they suggested that the term "charterer" should be defined as being one who chartered a whole vessel for a definite voyage or for a definite period; and that the term does not include a person hiring a certain quantity of space only. After fully examining and considering the question the Committee came to the conclusion that the only instances where a non-resident owner appears to be liable are: (a) where a steamer is berthed on owner's account; and (b) where the charter party is actually negotiated and signed in British India.

The question is still before the Central Board of Revenue.

*Taxation of the earnings of shipping.*—In the early part of the year members of the Chamber raised the question of the taxation of the earnings of shipping companies whose principal place of business is situated outside British India but whose ships trade in Indian waters. They pointed out that the earnings of British shipping are liable to taxation not only by the British Government but also in any of the British Dominions where income-tax is levied.

There is, it is true, a provision in the British tax law which is designed to give the ship-owner certain reliefs in his British tax assessment in respect of tax paid on his earnings in any of the Dominions. But it is found in practice that for various reasons the provisions for relief work very imperfectly; and at the same time they involve very heavy accounting labour. The Chamber of Shipping brought the question prominently before the notice of the Imperial Economic Conference which met in London in 1923. And, as a result, certain recommendations were adopted by the conference with the object of removing some of the more obvious anomalies in the existing system.

The recommendations of the Imperial Economic Conference provided that the ship-owner should furnish complete accounts of all his business to the taxing authority of the country where he resides, that is to say, the country from which his business is controlled and directed. Where the ship-owner, in addition to trading in the country where he resides, trades also with any other country of the Empire where income tax is levied, the taxing authority of the country in which he resides will furnish him upon request with a certificate stating:—

- (a) the ratio of the profits of any accounting period as computed in the income-tax law of the last named country (subject to adjustments as may be necessary in regard to loan interest) to the gross earnings of the ship-owner's vessel or fleet; or
- (b) the fact that there was no such profits.

The taxing authorities in India have hitherto accepted the ratio certificate referred to when assessing the profits of non-resident shipping companies, and also the "no profits" certificate. But the practice had never been recorded in writing, nor laid down by any general executive order. The Committee accordingly suggested to the Commissioner of Income Tax that the principle should be regularised, seeing that the Imperial Economic Conference had formally accepted and endorsed it, and that in practice it was already recognised in India. Their suggestion was adopted, and the Central Board of Revenue issued orders accordingly.

*Super-tax: Registered firms.*—According to the Income Tax Act a registered firm is not, as such, assessed to super-tax—the partners are liable to super-tax on their individual shares. In a case before the Bombay High Court the Commissioner of Income Tax, Bombay, made a reference under section 66(2) of the Act in this connection. During the year ended 30th September 1921 a partner in a certain registered firm was entitled to three-sixteenths of the profits of the partnership. At the time of the assessment for the year 1922-23 (6th December, 1922) the constitution of the firm had changed, and the partner's share had become three-eighths. The Commissioner of Income Tax decided that because, at the time of the assessment for the year 1922-23, the partner's share was



three-eighths he was liable to be assessed to super-tax on three-eighths of the profits of the firm for the year ended 30th September 1921, although for that year his share was only three-sixteenths. The Bombay High Court dissented from this view: the judges said that in their opinion the actual share held by the partner in question in the year 1922-23 had nothing whatever to do with the assessment for super-tax in that particular year; for the assessment could only be based on his total income for the previous year, which total income would only include the profits actually received by him for the year ended 30th September 1921, according to the share that he then had in the firm.

The Finance Department of the Government of India enquired whether the Chamber would prefer:—(a) an amendment legalising the practice followed hitherto; or (b) an amendment providing for the recovery of the super-tax, on the shares of a retiring and absent partner, from the remaining partners. The practice hitherto followed is as was laid down by the Bombay Commissioner of Income-tax. It is prescribed in paragraph 70 of the Income-tax Manual in the following words:

For example if A happens to be a member of a firm when an assessment is made in the year 1922-23, even if A has newly succeeded to the partnership just before the assessment is made, he is deemed both for the purposes of income-tax and super-tax to have received out of the profits of the year 1921-22 (which are the profits assessable in the year 1922-23) the share to which he would have been entitled had his share in the registered firm been the same as it was in 1922-23 when the assessment was made.

The Committee of the Chamber explained their views on the question as follows:—

They understand the present position to be that the individual partners in a registered firm pay super-tax for the current Government year according to their points as laid down in the partnership deed, such points being calculated on the basis of the profits of the firm's year just expired. For example, A, B, and C are partners with 50 per cent., 20 per cent., and 30 per cent., on 31st March 1924. C retires home and out of the firm on the 31st March 1924; and D comes in with 30 per cent. on the 1st April 1924. Then for the Government year 1924-25 A pays super-tax at 50 per cent., B at 20 per cent., and D at 30 per cent., all based on the profits of the firm's year 1923-24. That is to say, D has to pay at 30 per cent. in anticipation, for the Government year 1924-25 based on 1923-24 profits, in which D profits he was not of course in actual practice interested. But though this may be somewhat unfair, D benefits when his time comes to retire; for if he retires, say, on the 31st March 1925, he reaps his share of the profits of 1924-25 without paying tax on those profits, because that tax is for the Government year 1924-25, for which year he is not liable. In short if a person is a partner in a firm for ten years, he pays tax for ten years; he pays tax in his first year on profits in which he does not share but on the profits in his last year, in which he does share, he pays no tax.

As you point out in your fifth paragraph, the Bombay High Court has now held that this is wrong and that each partner must be taxed on the share to which he was entitled in the year in which the profits were earned. In other words, the income tax authorities cannot now recover super-tax due by a partner of a registered firm who has retired and left the country. An amendment of the Act consequently becomes necessary, and you ask for an expression of opinion as to whether the amendment should legalise the practice which has been hitherto followed, or whether it should provide means for recovering from the firm the super-tax due by the retiring partner, if it cannot be otherwise recovered. The Committee of the Chamber and their Sub-Committee very strongly favour the first alternative as being the most equitable method of assessment. They consider that the person (or persons) who should be made to pay the retiring partner's share is the person (or persons) who has been given that partner's share. They

accordingly recommend that the Act should be so amended as to legalise the existing practice. To do this it would be necessary, they think, to add a sub-section to section 56. The sub-section might be to the effect that the total of the individual assessments for super-tax of the partners of a registered firm must be the same as the total sum assessable for ordinary tax payable by the registered firm as a firm, in so far as those partners' returns are affected by the firm's profits.

The Finance Department also asked for an expression of opinion on a proposal to insert, in section 57(1) of the Act, a provision in regard to the recovery of the super-tax due by the partners of a registered firm when there is no resident partner. The Committee said, in reply to this, that they were unacquainted with any registered firm that was without a resident partner. But presumably any such firm would have a manager or a senior assistant, with power to sign and to endorse cheques, and to do other acts in order that the business could be carried on; and the Income Tax Department might serve notices of assessment on such manager or assistant. If it were not the intention of the partners to evade taxation, payment of tax would then be made in due course. But if evasion were attempted then, falling payment within a certain time, the Tax Department should treat the firm as unregistered and tax it accordingly. In other words, if the partners of a registered firm deliberately reside out of India, in order to evade the tax, the firm should be regarded by the Government as an unregistered firm.

*Super-tax: Multiple taxation.*—The question of the incidence of super-tax on companies holding shares in other companies was raised recently; and the Committee submitted to the Commissioner of Income Tax, Bengal, their views in respect of it. They stated the following actual case:—Company A pays income tax and super-tax at 2 annas 6 pies—neglecting for simplicity the proportionate reduction in the effective rate of super-tax due to the first Rs. 50,000 being free. Company B holds 50 per cent. of the shares in A; Company C holds 50 per cent. of the shares in B; Company D holds 50 per cent. of the shares in C; and D is owned by a firm the partners of which are assessed to super-tax on the sliding scale, of these partners being taxable at the rate of 6 annas. It follows that on such proportion of the profits of A as eventually percolate through the succeeding companies in the form of dividends to the partner in the firm on the 6 anna rate the total taxation—including the ordinary income tax of the original company—is 11 annas 6 pies in the rupee. The 4 anna partner would pay 9 annas 6 pies, and so on. The Committee suggested that super-taxation ought to stop at Company B, so far as A's profits are concerned. B should be, that is to say, the last company super-taxable on the distribution of profits from A. B would then be in the position of an individual shareholder—except that he would be paying on the company rate of super-tax—paying on its dividends from A. Such proportion of A's dividend, which is included in B's dividend to C, ought not to be further super-taxable in C's returns. The Government would then have received on A's profits 2 annas 6 pies, plus 1 anna on A's distribution to B through B's taxation. Again D's dividend from C should only bear super-tax

in so far as its dividend from C is not affected, not only by A's proportion therein, but also by B's proportion therein through B's dividend to C.

The Government of India have the question under consideration.

*Proposed legislation to prevent avoidance of income-tax and super-tax.*—The Committee referred in their last annual report to proposed legislation designed to prevent the avoidance of income-tax and super-tax. The view expressed by the Chamber at that time was that the question of whether such legislation was really required needed to be carefully considered; but that if it were held to be necessary it should follow the precedent of the corresponding British legislation.

In June last the Finance Department of the Government of India invited criticism of certain revised proposals. These may be briefly summarised as follows:—

*In regard to firms:* It is first proposed to insert in the Act a definition of "firm". A firm would be defined as a firm within the meaning of section 239 of the Indian Contract Act 1872 with the further condition that there must be at least two partners authorised to bind the firm by their action. Any alleged partnership of firm which does not satisfy these conditions will be treated as an association of individuals. It is next proposed to insert a provision to the effect that where any association of individuals formed for the purpose of carrying on business is under the control of a single member, that is where only one member has power to bind the body as a whole by his acts, the assessing authority shall have discretion to include the shares in its profits to which each member is entitled in the total income of such member for the purpose of assessing him to income tax and super tax. The income tax officer's decision on this point will be subject to appeal to the Assistant Commissioner and to revision by the Commissioner of Income Tax.

*In regard to companies:*—It is intended to limit the proposed legislation to companies which: (a) restrict the right to transfer shares; or (b) limit the number of members exclusive of employees to fifty; or (c) do not issue any invitation to the public to subscribe to their shares or debentures; or (d) are under the control of not more than seven members, i.e., in which, for example, the majority of the nominees. It will be necessary for the purpose of criteria (b) and (c) to provide that where any association of individuals formed for the purpose of carrying on business is under the control of a single member, that is where only one member has power to bind the body as a whole by his acts, the assessing authority shall have discretion to include the shares in its profits to which each member is entitled in the total income of such member for the purpose of assessing him to income tax and super tax. The income tax officer's decision on this point will be subject to appeal to the Assistant Commissioner and to revision by the Commissioner of Income Tax.

*The proposals put forward in 1923 were briefly the following:—*

*In regard to firms:* To insert in the Act a provision that where the interest of any partner in a firm is really fictitious and has been created chiefly with reference to the distribution of profits, such interest for the purpose of assessment deemed to be the interest of the husband or the father respectively.

*In regard to companies:*—To add a section to the Indian Income-Tax Act on the lines of section 21 of the British Finance Act 1922—viz., His schedule. The effect of such an amendment would be to provide that where an Assistant Commissioner considered that any private company did not distribute to its members a reasonable portion of its income from all sources within the year he would be authorised for the purpose of assessment to super tax, to direct that the income of the company should be deemed to be the income of its members and to apportion it among them accordingly.

After re-examining the question in the light of the revised proposals the Committee came to the conclusion that the difficulties and dangers which would arise from the proposed legislation would be worse than the evil against which it would be directed. In the

first place there is an obvious objection to any such legislation. For however the law may be actually framed it must of necessity introduce the general principle that the taxing authorities are to be at liberty to interfere with the discretion of a business concern as to the amount of profits to be divided, and the amount to be held in reserve. This is a most dangerous principle, to the introduction of which the Committee most strongly object.

Contrasting the 1923 proposals in regard to companies with those put forward last year the Committee considered the former to be the less objectionable. But even so they are far too wide. They would include every private company not having more than five shareholders, all of whom must be apparently unrelated to each other. This would cover a very large number of perfectly genuine private companies; and it would go a long way to render valueless the great benefit which commercial interests have received from the introduction of private companies. The 1924 proposals contemplate the possibility of a public company coming within the scope of the proposed legislation. Many public companies do not in fact issue shares or debentures to the public; and they are effectively controlled by a very small body of shareholders. Control would mean *prima facie* a holding of more than half the shares. On this basis a very large number of companies would be affected—notably subsidiary companies floated at the instance of parent companies, who, by their holding the shares in the subsidiaries, effectively control them. There would be certainly differences of opinion, in the case of such companies, between the income-tax authorities and the management as to the amounts which would be required to build up suitable reserves.

The Committee also objected to the proposed provisions as regards firms; and they offered the following comments on the general question:—

With reference to the legislation generally there is also the objection to which the Committee drew attention last year. This is that persons who have formed companies and firms with the object of avoiding taxation will think out other means of evasion if the proposed law is enacted. If no other course is open to them they may invest their wealth out of India, and so avoid taxation. This would not be to the advantage of the country. On the contrary it is a good thing for India to have accumulated profits kept here, seeing that they become re-invested and taxable in respect of their income in succeeding years. The question whether the extent of the revenue lost by the practices now under discussion is sufficient to justify legislation is also worthy of consideration. The Committee agree that it is undesirable to allow these evils to grow if it is possible to check them. But unless there can be devised an effective remedy which will not create worse evils, it may be wiser, for the time being, to take no action.

The proposal for the creation of a Board of Referees has likewise been examined by the Committee. But, as they pointed out last year, the formation of such a Board would be difficult so far as regards Calcutta. The European business community here is small, and it would naturally object to the affairs of private companies and firms being examined by a Board, some members of which would be of necessity, if the tribunal is to carry weight, also members of the community. If it were possible to constitute a Board in which the commercial community could have complete faith, such might be perhaps a practical safeguard. The Board would however have to be authorised to take evidence on oath, and it would only be allowed to act when the intention of evading taxation was manifest. But the Committee do not see how it would be possible to constitute such a Board, and they do not therefore think that the proposal is practicable.

At the same time they do not like to offer destructive criticism only. But they find it to be almost impossible to put forward any constructive proposal that is not open to objection. It has however been brought to their notice that part of the operations of the so-called bogus companies is that, after having accumulated reserves, they do actually make them over to the real proprietors in the form of loans without interest, or with interest at nominal rates. It might be feasible to provide that such loans, by firms or companies of the class in question to members of such firms or companies, should be treated as income in the hands of those members for the purpose of taxation. The legislation in such cases would be directed against improper distribution and not against accumulations.

*Income Tax Rules 1922 : Rule 21.*—Rule 21 of the Income Tax Rules sets out the form of the petition which has to be submitted for an appeal under section 30 of the Act. The form does not however provide for an appeal where the Income Tax Officer refuses to make a fresh assessment on the ground provided in section 27 of the Act. In October last the Government of India published for criticism an amended rule 21 to which they attached a form of petition for an appeal against an order refusing to re-open an assessment under section 27. The amended rule also provided for the form of petition as in the existing rule for other appeals. The proposed amendment is the Committee think necessary, and they accordingly supported it.

*Writing off bad debts.*—The Assistant Commissioner of Income Tax made an enquiry as to the general custom in Calcutta in regard to the time of writing off bad debts. He instanced a case where the debtor had become insolvent, and he asked whether in such cases the debt should be written off : (1) at the date of the adjudication order ; or (2) at the date fixed for the declaration of the first dividend ; or (3) the date of the declaration of the final dividend. The question had arisen in an appeal against the income-tax assessed by one of the Income Tax Officers in Calcutta.

The Committee replied that the particulars submitted to them were insufficient to enable them to express an opinion on the specific case cited by the Assistant Commissioner. But as regards the general principle there is, they said, no rule obtaining in Calcutta so far as is known to them. It is customary for an assessor to write off a bad debt as and when it may seem to him to be right to do so. He is obviously the best judge of the time when the debt should be written off, and full discretion ought therefore to be allowed to him.

*Income-tax : Assessment of tea companies.*—The Indian Tea Association asked for an expression of opinion on the following case : a tea company, in its return for assessment to income-tax, shows an adjusted profit of Rs. 1,86,000. Of this a sum of Rs. 4,000 is interest on investments. The company claimed that, being a tea company, only one-fourth of Rs. 1,86,000 was assessable to income tax, namely, Rs. 46,650. The Income Tax Officer reduced the amount of Rs. 1,86,000 by Rs. 4,000 the sum shown as interest, making the total Rs. 1,82,000. He contended that income-tax was payable on one-fourth of this amount, namely, Rs. 45,650, plus Rs. 4,000 interest, making an assessable income of Rs. 49,650.

When the tea industry made the 25 per cent. compromise with the Government of India it was arranged that the total profits of a

tea company should be calculated in the ordinary way, and that one-fourth only of the amount so arrived at should be assessable to income-tax. Further, in accordance with this arrangement, interest when at debit is treated as part of the normal expenditure of the company. This being the position, the Income Tax Officer was wrong, it seemed to the Committee, to propose to tax credit interest in full. If however his view were supported by the Government then it would be, they suggested, for the tea industry to claim that debit interest must be allowed in full as a working charge when bad times come, and tea companies have no surplus working capital earning interest, and have to rely on loans during the non-manufacturing period.

A reply in this sense was addressed to the Indian Tea Association.

*Provident Insurance Societies and Provident Funds and income-tax.*—A Bill to amend the Indian Income Tax Act of 1922 was introduced by the Government of India in the Legislative Assembly in the cold weather session of 1924. It proposed certain amendments which affected provident funds in Burma and Bengal. When the Bill was first considered it was thought that the Chamber would have to oppose these amendments. But on further examination there did not appear to be need for such action. The intention of the amendments was to withhold from all provident insurance societies : (1) the concession at present allowed to them by section 4(3) (iv) of the Income Tax Act, 1922, namely, exemption from tax on the interest on securities held by such societies ; and (2) the concession allowed to them by section 15(1) of the Act, namely, exemption from tax on the subscriptions to such societies. These concessions were never allowed to private provident funds except, owing to an accidental circumstance, to funds in Bengal and Burma. In these two provinces the local Government issued notifications exempting from the provisions of the Provident Insurance Societies Act the provident funds of private firms and companies. When these exemptions were granted—in 1913 by the Government of Burma, and in 1914 by the Government of Bengal—they had no relation to the question of the liability of the funds to income-tax. It was not until the Income Tax Act of 1918 was passed that the concessions specified above were extended to provident insurance societies whether coming within, or exempted from, the provisions of the Provident Insurance Societies Act, 1912. And the Government of India were not then aware that, in the two provinces named, private provident funds had been treated as provident insurance societies and exempted from the provisions of the Provident Insurance Societies Act.

The object of the amendments proposed by the Bill was to make the procedure uniform in all provinces by withdrawing the concessions in question from all provident insurance societies. In the circumstances it did not appear that the Bill should be opposed by the Chamber.

## CUSTOMS

**Protection for the steel manufacturing industry.—**

When the last annual report was in course of preparation the question of extending protection to the steel manufacturing industry was under investigation by the Tariff Board. The Board's report was published by the Government of India in April. It was in favour of the grant of protection to the industry, the recommendations being: (a) that specific protective duties should be imposed on certain classes of steel and wrought iron; (b) that bounties should be granted on the manufacture of medium and heavy rails, fish plates, and railway wagons; and (c) that an *ad valorem* duty of 25 per cent should be imposed on imports of fabricated steel. The Board found that the one steel-making plant which comprises the industry cannot at present compete successfully against foreign manufacturers without some form of protection or assistance. "At the present level of world prices" they said "manufacture in India is carried on at a loss. Unless protection is given there is no hope that it will develop for many years to come and there is a serious danger that it may cease altogether." But the Board limited the operation of their proposals to a period of three years, for they thought it probable "that the cost of steel production in India will fall substantially in the next three or four years, and there is a reasonable assurance that at no very remote date Indian steel will be able to hold its own in competition with imported steel without protection."

The Government of India proceeded to legislate forthwith, and a Bill was introduced in the Assembly. It was passed into law in June under the title of the Steel Industry (Protection) Act 1924; and its main provisions closely followed the recommendations made by the Tariff Board. The Committee of the Chamber criticised these recommendations in a representation which they submitted to the Government of India on the 23rd May 1924. Confirming the views expressed by their predecessors in 1923 they protested strongly against the introduction of protective duties; and they urged that the necessary assistance should be given to the Tata Iron & Steel Co., Ltd. in the form of a bounty or a subsidy. They pointed out that for the sole purpose of helping one company for the very short period of three years, the Board proposed to commit the country to an elaborate and complicated scheme of protective duties. They viewed with the gravest apprehensions any attempt to establish a scheme of protective duties; and they urged that the question of granting a subsidy or bounty should be seriously considered.

As has been already indicated, the Board's scheme was adopted by the legislature, and the new Act came into operation as from the middle of June. Early in October the Government of India announced, by resolution, that the Tata Iron & Steel Co., Ltd. had asked that the Governor-General in Council should exercise the

powers vested in him by section 3 of the Act and increase the duties, on the ground that steel was being imported into British India at a price likely to render ineffective the protection intended to be afforded to steel manufactured in this country. The Government referred the company's request to the Tariff Board, and a second investigation was thereupon undertaken by the Board. The duties levied under the Steel Protection Act had failed of their purpose owing mainly to a heavy fall in the sterling price of continental steel, and to an increase of the sterling value of the rupee from Rs. 4*l.* to the neighbourhood of 1*s.* 6*d.*

The Committee of the Chamber did not hesitate to enter a strong protest against any increase in the protective duties. They brought their views to the notice of the Tariff Board in October, and in the course of their representation they said:—

The dangers and difficulties attendant upon a scheme of protection such as that designed by the Board must now be evident to everybody. It must also be equally evident that these dangers and difficulties would be avoided under a scheme of bounties, and it follows that such a scheme ought to be adopted at the earliest possible opportunity. The duties imposed by the Steel Protection Act should be reduced to the scale which was in force before the enactment of that measure; and for them there should be substituted a system whereby the Tata Iron & Steel Co. would be aided by a State subsidy. The steel manufacturing industry is admittedly a national industry, and if it is to be assisted by the State then the general taxpayer should be called upon to bear the burden. Not only would this be equitable, but it would have the additional advantage of making unnecessary a system of protection under which revision of the import duties may have to be undertaken at intervals of a few months.

The protective duties came into operation in the middle of June last, and your press communiqué is dated 14th October. The scheme has been therefore working for a period of precisely four months, and by the end of that time the Board have been requested by the Government of India to consider the question of revising it. This fact alone must be sufficient to shake public confidence in the scheme, and to suggest that it must be on an altogether wrong basis. It surely cannot be the intention of the Government that the import duties on steel are to follow the fluctuations in the rupee exchange. For such a policy would be obviously disastrous to the steel trade and the engineering industry, inasmuch as it would introduce into them a spirit of gambling which would be bound to have most serious consequences and would retard the industrial development of India.

The Committee of the Chamber would therefore emphasise the extreme danger of revising the duties now, and of introducing the principle of revising them at short intervals. For such a method of protecting the steel industry would in their opinion be injurious to the trade of the country, and would lead to a feeling of instability and insecurity. If a good case has been made out by the Tata Company for immediate additional protection, then such ought unquestionably to be afforded by means of a subsidy, or bounty, and not by changes in the duties. The public revenues have been, it may be presumed, largely augmented by the higher duties on steel which have been in force since June. If so, and if it can be shown to the satisfaction of the Tariff Board that immediate assistance is required by the Tata Iron & Steel Co., then the Committee suggest that such assistance in the shape of a bounty should be drawn from this source. But at the same time the Committee maintain that the higher duties ought to be abolished as soon as possible and a system of sliding scale bounties substituted therefor.

On the 27th November 1924 the Government of India announced that they had received the report of the Tariff Board, which was to the effect that heavy increases should be made in the duties on raw steel, with consequential increases in those on fabricated articles. The Government accepted the finding of the Board, that the protection given by the Steel Industry (Protection) Act had been insufficient, and that therefore protection was necessary in

order to give effect to the intentions of the legislature. But they did not think that this further protection should take the form of the very heavy additional duties proposed by the Tariff Board. It would, they thought, more properly take the form of bounties; and they had accordingly decided to recommend to the Legislative Assembly that the protection afforded by the Act should be supplemented by bounties. They were of the opinion that these bounties should be given for one year from the 1st October 1924 to 30th September 1925, and that they should be subject to a limit of Rs. 50 lakhs, which sum represented the extra revenue derived from the higher duties levied under the Act. The Government of India added that they had ascertained that the Tariff Board approved of this proposal.

**Proposed grant of protection to the Indian cement manufacturing industry.**—After completing their enquiry into the question of granting protection to the steel manufacturing industry the Tariff Board were requested by the Government of India to investigate the claims of the cement manufacturers to protection. The Board undertook the enquiry accordingly, and they asked the Chamber, together with other public bodies, to give evidence. The Committee of the Chamber examined the question, and they decided not to put forward any oral evidence, but to submit a written statement. This statement took the form of a letter which they addressed to the Tariff Board on the 20th August 1924. Its purport will be clear from the following extracts from it :

The Committee have given careful consideration to the published evidence of the eight manufacturing companies who have made the application for protection, to them to justify the grant of protection. Of the eight companies five have not yet been able to afford a return on the capital invested in them, while the other three companies have paid the following average dividends:—(a) 6.8% for the years 1914-1923; (b) 21.73% for the years 1917-1923; and (c) 18% for the years 1914-1923. In addition to this, these three companies have also been able to place to reserve out of surplus profits Rs. 1,00,000, Rs. 17,30,000, and Rs. 13,00,000 respectively. From these figures the Committee derive the conclusion that the cement industry has been able to establish itself in India without the aid of protection.

It has also to be noted that the five companies which have paid no dividends were floated in 1910 and 1920, that is to say at the height of the boom period. They are consequently more heavily capitalised than the older companies which have paid dividends, and it is fair criticism for the Committee to say that these companies ought to be placed on a paying basis by the writing down of capital, and by re-constitution, rather than by burdening the consumer with increased costs. Many other companies have had to adopt this method, and it would be, in the opinion of the Committee, altogether wrong to penalise the consumer of cement over-capitalised concerns. This burden these companies ought to bear themselves, just as many other companies similarly placed are being compelled to do. That cannot subscribe to the doctrine that protection is to the Committee obvious, for their history of protective duties throughout the world lends no support to this contention.

The conclusions of the Board on the application of the cement manufacturers had not been published at the time of writing.

**The Import Tariff Schedule: Tyres for motor vehicles.**—The duty charged on solid rubber tyres for commercial vehicles is 15%, and on pneumatic tyres for motor-cars and motor-lorries it is 30%. In certain parts of the mofussil regulations have been introduced prohibiting the use of solid rubber tyres on the wheels of motor-lorries. And, in order to keep these vehicles on the road, it has consequently become necessary to convert the wheels so that what are known as giant pneumatic tyres may be used. These tyres are now manufactured for commercial vehicles and are used only on such; but the process of their manufacture is exactly the same as for the manufacture of tyres for motor-cars.

The Customs authorities at Calcutta charge import duty at the same rate, namely 30%, on giant pneumatic tyres as on ordinary pneumatic tyres for motor-cars. This is admittedly in accordance with the Tariff, but it can hardly have been the intention of the Government, seeing that the rate of 30% is charged upon motor-cars and their accessories, for the reason that these vehicles are classified as luxuries. The classification cannot however cover motor transport vehicles, and the Committee accordingly suggested to the Government of India that pneumatic tyres specially manufactured for motor transport vehicles should be admitted at 15%, the rate at which solid rubber tyres intended for such vehicles are admitted.

The Government of India replied that they could not accept this suggestion, as to vary the duty according to the size of the tyres would cause administrative difficulty, and would give rise to further inconvenient anomalies. They added however that the Central Board of Revenue had issued orders for the effect that pneumatic tyres, when imported with the lorry itself, should be assessed at 15 per cent.; but that when such tyres are imported separately—whether with the wheel or not—the duty would remain at 30%.

**The Import Tariff Schedule: Copra, coconut oil and pepper.**—The Associated Chambers of Commerce of India and Ceylon raised recently the question of the import duty charged on these commodities. The Calicut, Cochin, and Tellicherry Chambers had pointed out that this duty has resulted in a considerable fall of revenue. From 1916 onwards it was levied at the rate of 7½ per cent.; in 1921 it was increased to 11 per cent., and in 1922 to 15 per cent. Imports of copra have fallen, under these increases, from 24,723 tons in 1919-20 to 596 tons in 1923-24; and the Chambers specified above state that this means a decline in revenue from Rs. 5,67,772 to Rs. 34,572 in the same period, notwithstanding the increase in duty. The higher rate of duty has also adversely affected the importation of foreign coconut oil. During the years 1919-20 and 1920-21 the total imports into Karachi, Calcutta, Bombay and Rangoon averaged 2,700,000 gallons, and during the three subsequent years they increased almost to 5,000,000 gallons on the average. The foreign importations during 1919-20 and 1920-21

averaged 130,000 gallons, but during the three subsequent years declined to 64,900 gallons.—

Imports from Ceylon of the commodities in question have been reduced very considerably. As a result, foreign export from Malabar has been diverted to Indian ports, and India is buying practically all her requirements from Malabar, instead of from Ceylon whence they were previously obtained. The Calicut, Cochin and Tellicherry Chambers have suggested that the Association should ask the Government of India to reduce the duty. The object of the request is to release a proportion of the Malabar products for the foreign trade, and at the same time to restore the revenue which was derived formerly from the import duties on copra, coconut oil and pepper, but which is now being lost.

The Committee of this Chamber have expressed the opinion that the proposed representation to the Government of India might usefully be made by the Association.

**Customs duty on Government imports.**—During the past year the Government of India introduced in the central legislature a Bill to rescind the proviso to section 20 of the Sea Customs Act of 1878, by virtue of which Government stores were admitted free of duty. The Bill was passed into law in due course, and the proviso was accordingly repealed.

The Fiscal Commission had pointed out in their report that, in the interests of Indian industries, duty should be charged on goods imported by Government; and the Associated Chambers of Commerce of India and Ceylon adopted, at the instance of the Bengal Chamber, a resolution to the same effect at their meeting in December 1923. The question was raised also by this Chamber in January last with reference to Government imports of sugar from Java, which were being brought into the country free of duty.

More recently the Associated Chambers of Commerce have drawn the attention of the Government of India to two notifications which were issued by the Finance Department in July last, and according to which certain articles required by the army have been exempted from liability to payment of duty. These exemptions are considered by the Association to be such as to tend to defeat to some extent the object of the repeal of the proviso to section 20. A resolution protesting against the exemptions was adopted by the Associated Chambers at their annual meeting in December 1923.

**Annual revision of the import and export tariff schedules.**—At the end of October the Director-General of Commercial Intelligence approached the Chamber 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 forwarded a copy of the provisional rates for 1925, and the Chamber appointed a Committee of importers to consider them. This Committee consisted of the following gentlemen: Mr. Kenneth Campbell (Vice-President of the Chamber) Messrs.

Shaw, Wallace & Co.; Mr. F. Doxey (Chairman, Calcutta Import Trade Association) Messrs. Barlow & Co.; Mr. S. A. Skinner, M.L.C. (Chairman, Indian Engineering Association) Messrs. Jessop & Co. Ltd.; Mr. P. A. Vianest, Messrs. Enrico N. Stein, representing the Calcutta Hides & Skins Shippers Association; Mr. G. S. Blake and Mr. M. Tombazi, Messrs. Ralli Brothers; Mr. T. C. J. Davis, Messrs. Turner, Morrison & Co. Ltd.; Mr. W. S. Fairlie, Messrs. Grahams Trading Co. Ltd.; Mr. R. H. Goode, Messrs. John Dickinson & Co. Ltd.; Mr. H. R. Pilcher, Messrs. Gillanders, Arbuthnot & Co.; Mr. E. B. Pratt, Messrs. Brunner, Mond & Co. (India) Ltd.; and Mr. E. L. Watson, Messrs. D. Waldie & Co. Ltd.

The Schedule was discussed by this Committee with the Director-General of Commercial Intelligence on the 5th December 1924, when certain suggestions regarding the revised valuations were put forward. To these the Director-General undertook to give consideration.

**Revision of the list of cotton piece-goods.**—In 1905 the Government of India prescribed a list of cotton piece-goods, their object being to simplify the differentiation, for fiscal purposes, between piece-goods assessable at 3½ per cent, and other cotton goods assessable at 5 per cent under the tariff in force at that time. The list was thereafter revised annually. It was however discontinued in 1919, as cotton piece-goods and all other cotton goods as well as apparel were assessed to duty at the same rate. In 1922 cotton piece-goods and other manufactured cotton goods again became assessable to duty at different rates; and it consequently became necessary for the Government of India to re-introduce the list. They re-introduced it accordingly, and they also restored the practice of revising it annually. During October last the Committee of the Chamber were asked by the Director-General of Commercial Intelligence if they had any modifications to make in it for the year 1925. They replied in the negative as, after consultation with their Piece-Goods Sub-Committee, they came to the conclusion that the list is complete.

**Calcutta Custom House: The Monthly Commercial Guide to Imports and Exports.**—The *Monthly Commercial Guide to Imports and Exports* has been for many years one of the publications of the Calcutta Custom House. Of late it has been found that the rate of subscription—Rs. 125 yearly—has been insufficient to cover the cost of printing the volume. According to the printing estimate the annual subscription should have been Rs. 178 per copy, and the Government were consequently losing Rs. 53 yearly on every copy. In these circumstances the Collector of Customs raised the question as to whether the subscription should be increased to Rs. 180 yearly, or whether the publication might not be discontinued. He said that the Commercial Intelligence Department already issue, in their *Monthly Accounts of the Seaborne Trade and Navigation of British India*, the greater part of the

information which was included in the *Guide*; and that, except in regard to the coasting trade, the *Guide* contained very little further information of value. He thought that the publication might cease at the end of the calendar year 1924; and he asked for the views of the Chamber in this connection. He added that certain of the supplements which are issued with the *Guide* might be considered to be of sufficient interest to be retained. If so, arrangements could be made to issue them as supplements to the *Weekly Lists of Manifests*. And in the event of any firm wishing to obtain monthly statistics of any article not included in the monthly accounts the information would be supplied by the Customs on payment of a small fee.

The Committee consulted the various mercantile associations interested in the import and export trade, and they found that the proposal to discontinue the *Guide* was generally accepted. They were themselves inclined to this view, as there did not appear to be any great demand for the *Guide*. They agreed with the Collector that such of the supplements as might be of service could be issued, as he had suggested, with the *Weekly Lists of Manifests*. And they certainly thought that it would be desirable to enable firms to obtain monthly statistics of any article of import or export.

**Calcutta Custom House: Proposed Central Pay Office.**—The Government of India have lately established in Calcutta a Central Pay Office to deal with the expenditure here of certain of the central departments. The object of this change is to enable the heads of these departments to maintain a more intimate control over departmental expenditure. It was proposed to include the Customs Department in the scheme, and to make from the Central Pay Office—to be located at Metcalfe Hall—all payments of refunds, drawbacks, and the like. The Collector of Customs asked the Chamber, in October, whether the proposal met with approval; for the intention was to introduce the new procedure from the 1st November. At his suggestion the decision had been however postponed for a month to enable him to consult commercial opinion.

The Committee made enquiries from those interested and as a result they expressed the opinion that the existing method of payment was preferable. For it was felt that to divide the operations of the Customs in the manner suggested would tend to delays, and that it would be therefore a mistake to make such a change.

**Calcutta Custom House: Public holidays.**—It has been the practice in the past to open the Calcutta Custom House—except the Treasury—from 11-30 A.M. to 1-30 P.M., for the transaction of urgent business, on days declared to be public holidays under the Negotiable Instruments Act. Recently the Collector of Customs consulted the Chamber with reference to a proposal to open the office from 10-30 A.M. to 12-30 P.M. on the days in question,

instead of from 11-30 A.M. to 1-30 P.M. The Committee took no exception to this proposal; and the change was brought into force with effect from the 6th November 1924.

**Goods marked with the Royal Arms.**—In reply to an enquiry from the Committee the Collector of Customs, Calcutta, informed them, early in the year, that in July 1923 the Government of India had prohibited the bringing by sea into British India of any goods marked with the Royal Arms, and manufactured in any place outside His Majesty's Dominions. The import of goods from such places bearing pictures or photos of the British Royal Family is not prohibited. Such representations are however taken as an indication of British origin, and require under the Merchandise Marks Act a counter-indication of the country of origin.

**Customs administration.**—At the annual general meeting of the Associated Chambers of Commerce of India & Ceylon which was held in Calcutta in December 1924 the following resolution was unanimously adopted, on the motion of the Bengal Chamber:

This Association recommends that, in view of the heavy import duties which now prevail, an immediate investigation should be made into the Customs Department with a view to the employment of a more highly qualified staff.

This resolution was brought forward at the instance of the Calcutta Import Trade Association, which body has been for some time past in correspondence with the Customs Department with reference to the delays and difficulties which have been occurring in respect of the import trade.

**The Australian Customs Tariff (Industries Preservation) Act, 1921-22.**—By this Act the Australian Government are empowered to impose additional import duties on goods manufactured in countries the currencies of which have depreciated exchange values. In the *Indian Trade Journal* dated 9th October 1924 there appeared a proclamation and two notices which were issued in the preceding June by the Commonwealth Government in exercise of the powers conferred by the Act. According to these notices special import duties were to be levied on two Indian manufactured articles, namely, pig-iron and cricket balls. The reason for this application to these two articles of the provisions in question was that the exchange value of the rupee was below the Mint par value, which is ten rupees to the pound sterling. In consequence of this depreciation the goods had been, or were being, sold to importers in Australia at prices which were said to be detrimental to an Australian industry.

The Committee were without information as to the prices of the articles in question, but they drew the attention of the Government of India prominently to the fact that, according to the notices, the Indian currency is regarded by the Commonwealth Government as a depreciated currency. The Government of India replied that the matter was having their earnest consideration.

## MARINE

**Wireless communication between the Sandheads and ships at sea.**—This question was referred to in the last report, where mention was made of certain proposals in accordance with which the pilot vessel at the Sandheads was to be permitted to communicate by wireless direct with ships at sea. Previously all such messages had been communicated through the Calcutta Radio Station. The proposals were to the effect that the pilot vessel would, during such hours as its operator is on duty, accept and reply to messages pertaining to pilotage from ships at sea. In dealing with messages priority would be given to those to or from the Calcutta Radio Station, except in the case of the pilot vessel receiving a "distress" call. In the event of: (a) boating being suspended on account of bad weather; (b) the pilot vessel having of necessity to proceed off-station; or (c) some accident occurring to one of the light vessels, the Commander of the pilot vessel would broadcast a warning at his own discretion, repeating it to the Port Officer, Calcutta. A wireless log would be maintained by the operator to contain all messages sent and received.

After considering the proposed rules the Committee of the Chamber agreed with the Calcutta Liners Conference that they should be adopted experimentally for six months. This suggestion was approved by the Government, and the rules came into force as from the 1st March 1924. In September the Government intimated that no complaints had been received during the six months period. Presumably therefore the rules are now permanently in force.

One of the recommendations made by the S. S. *Okara* Court of Investigation was "that the pilot vessel at the Sandheads should "keep continuous wireless watch and be allowed free communication with ships in the Bay." The rules referred to above do not provide for this continuous wireless watch, but the Committee have ascertained from the Government of Bengal that the question is being examined separately.

**Fees for the survey of vessels.**—The Indian Retrenchment Committee recommended that steps should be taken to make the various services connected with ports and pilotage self-supporting, not taking into account pensionary charges, depreciation, interest on capital, etc. And at the instance of the Government of India the Government of Bengal examined recently—with the object of equalising receipts and expenditure—the scales of fees charged by them for the survey of vessels. The cost of the Survey Department at Calcutta amounted in 1921-22 to Rs. 90,000 against a total revenue of only Rs. 36,877. And the Government pointed out, in bringing the matter to the notice of the Chamber, that the scale of charges were fixed in 1890, since when the expenditure had risen considerably, while the revenue had remained the same.

They set forth a revised scale of fees, and invited the Chamber to express an opinion upon them.

The Committee did not follow the statement that the revenue to-day is no greater than it was in 1890, for the total tonnage involved has obviously increased very materially during the past thirty-four years. They consequently brought this point specially to the notice of the Government, and they ascertained that the statement had been made in error. The fees in the year 1890-1891 were approximately Rs. 20,000, while for the year 1921-22 they amounted to Rs. 95,127.

The Committee accept the general principle that departments of Government such as the Survey Department should be, if possible, self-supporting. But it ought not to be overlooked that the survey of vessels is to a large extent undertaken by the State for the protection, and in the interest, of the public. And if the charges levied upon ship-owners are already sufficiently high they ought not to be heavily enhanced to the detriment of the shipping. For then it really becomes a question whether a deficit in the working of the department might not be justifiably made good from the public revenues. The fees suggested in the scales as revised by the local Government appeared to the Committee to be unduly high; and they feared that if these higher charges were enforced the employment of surveyors would be restricted by ship-owners as much as possible. Such a restriction would not only be undesirable in the interests of the shipping, but it might also lead to a reduction in revenue. They would not, they said, take exception to a moderate enhancement, but they felt that ship-owners were justified in protesting against the proposed scales which in numerous instances meant an increase of 100 per cent.

The question is still engaging the attention of the Government, who are understood to be making enquiries as to the receipts and charges on account of surveys of vessels at other ports.

**Calcutta Port Trust: Scales of charges.**—The Calcutta Port Commissioners have recently circulated for opinion proposals for increasing the charges levied on goods and shipping in the port. These proposals are now under the consideration of the Committee of the Chamber, in consultation with the various mercantile associations interested.

**Calcutta Port Trust: Export deposit accounts.**—In the early part of the year the Calcutta Port Commissioners introduced a revised system of working the export deposit accounts which are maintained at their collection office by exporters. Under the revised system certain changes were made in the procedure, and, before adopting these changes, the Commissioners asked the Chamber if they would be objected to by the trade. The Committee examined the proposals closely, but they did not think



that exception need be taken to them, and they replied to the Commissioners to that effect.

**Calcutta Port Trust: Congestion of cargo boats in the Kidderpur Docks.**—In order to minimise the danger caused to shipping by the congestion of cargo boats in the Kidderpur docks the Calcutta Port Commissioners notified, during October, that the number of boats allowed to lie alongside a steamer, or abreast of each other, would be limited. The notice, which was dated 22nd October, was as follows:—

For the purpose of keeping a clear channel in the Kidderpur Docks that vessels may be safely transported to and from their respective berths it is hereby notified that when a vessel is moored between buoys in the Docks the number of cargo boats allowed alongside her and alongside any vessels lying in the berths abreast her is limited to one and two respectively but in the case of a vessel lying at a berth in the Docks with no vessel between the buoys abreast her, not more than four cargo boats shall lie abreast of each other alongside the vessel.

2. At any point of the Dock wall not occupied by a vessel seven boats may lie abreast.

3. All flats, boats or hulks are required to be moored fore and aft in-line with and braced close to one another and to a vessel on the Dock wall.

4. No flat, boat, hulk or any cargo craft is allowed to make fast to the buoys without special permission of the Dock Master.

5. The manœuvring of any flat, boat, hulk or cargo craft infringing this order will be proceeded against under Port Rules 10 & 10A.

These restrictions are, at the time of writing, the subject of correspondence between the Committee of the Chamber and certain of the recognised associations interested.

**Calcutta Port Trust: Overtime hours in the port.**—

In July the Committee forwarded to the Karachi Chamber of Commerce, in answer to a question, the following information, which they obtained from the Calcutta Port Commissioners, on the subject of overtime hours:—

The ordinary working hours observed by the Customs authorities in Calcutta have always been 9 A.M. to 5 P.M. extra fees being charged according to their schedule for night work—6 P.M. to 6 A.M.—and for work on Sundays and holidays. The Commissioners' working hours are from 7 A.M. to 5 P.M. (day) and from 7 P.M. to 5 A.M. (night); and the Customs calculate their fees when due from the time work actually commences.

**The Howrah Bridge.**—It was mentioned in the last annual report, with reference to the question of the re-construction of the Howrah bridge, that the Government of Bengal were framing legislative proposals to give effect to the recommendations which were made by the Committee of Engineers of 1921-22, and the Finance Committee of 1923. In April the Chamber pointed out the need for promptitude in respect of this legislation, and the Government of Bengal replied that the orders of the Government of India on the draft Bill were expected almost immediately. The draft Bill was published soon afterwards, and the Provincial Legislative Council decided, on the 27th August, that it should be circulated to the various public bodies for opinions. The decision was at once carried into effect by the local Government,

The Bill provides " for the construction, maintenance and control of a new bridge across the river Hooghly between Calcutta " and Howrah ". As is indicated in the preceding paragraph, it had been drafted to give effect to the recommendations of the two Committees. The principal recommendation made by the Committee of Engineers was that the new bridge should be of the cantilever type, and of the dimensions and general description shown in their report. The Finance Committee framed a scheme showing how it might be possible to finance a cantilever bridge.

The Committee of the Chamber criticised the provisions of the Bill in more or less detail. But, as regards the general question, they suggested that the next step to be taken should be to obtain complete estimates of the cost of the three types of bridges which called for serious consideration. These are: (a) the cantilever as proposed by the Committee of Engineers; (b) the twin floating bridges, as proposed by Sir Bradford Leslie; and (c) an improved bridge (with improved approaches) of the type of the existing bridge, as recommended by the Committee of Engineers in 1912. It would be necessary for the estimate in respect of each of these to show separately: (a) the cost of the bridge; (b) the cost of the approaches; and (c) the amount of compensation claimed by parties suffering loss from the new bridge. The Committee went on to say that in making this recommendation they were in no way receding from their previously expressed opinion that there is urgent need for expedition. For they took the view that to do what they proposed would not cause much delay if the Government acted promptly; and they continued:—

All the three types of bridges have been already exhaustively discussed, and it ought to be possible therefore, with the particulars already on record, to issue the necessary specifications for tenders within a comparatively short time. Furthermore, the basis for raising the annual income required is provided by the Bill, the provisions of which can be easily modified if a bridge of a type cheaper than the cantilever is ultimately decided upon. For, as I have already indicated, the scale of taxation contemplated by the Bill has been framed with the idea of meeting the cost of a cantilever bridge.

In the course of their present examination of the question the Committee have had in mind the scheme for building a railway bridge across the Hooghly at Bally. They have no definite information as to the present position of this scheme, but they believe that it is now so far advanced as to be awaiting the sanction of the Government. If so and if, as the Committee have also been given to understand, it is to include a road bridge it must obviously have an important bearing on the Howrah bridge project. For it will give direct access from the docks to the great railway systems; and it should, when the new docks are opened, remove a large proportion of the cart traffic which now crosses the Howrah bridge to and from the railway termini. Moreover, traffic to the Grand Trunk Road north and west, and to the municipalities on the west bank of the river, will avail itself of the new bridge, to avoid the bad road system in Howrah.

The possibility of this scheme being carried through is an additional reason for deciding to obtain, in respect of the Howrah project, complete estimates of the three types of bridges. For it may become a question whether, in the changed circumstances, the Howrah bridge will need to be of a type so costly as the cantilever—made even more costly now, it must be remembered, by the new duties on steel. The burdens which trade in Calcutta has to bear are already sufficiently onerous. Moreover, they will be increased still further as the new dock scheme is brought to completion; and other changes, such for instance as the suggested new International Sanitary Convention, will tend in the same direction.

The strictest economy united to the highest possible efficiency must therefore be exercised in the interests of both the city and the port. For it is altogether undesirable and inadvisable that Calcutta should occupy the unenviable position of being the most expensive port in the east for the merchant as well as for the ship-owner.

**The Indian Ports Act, 1908: The Hospital Port Dues Fund.**—The Committee stated in their last report that they were in communication with the Government of Bengal on the subject of the hospital port dues charged in Calcutta. With effect from the 5th September 1923 the rate of the hospital dues on vessels entering the port was increased from nine pies to one anna per ton. On the 28th November 1923 orders were issued by the authorities that all officers and seamen, unless prepared to pay their own expenses elsewhere, should be sent to the Howrah General Hospital. On the 15th May 1924 another order was passed to the effect that European seamen and officers, and engineers of the mercantile marine, should be accommodated in the ordinary wards of the Presidency General Hospital so far as beds were available—otherwise they were to be sent to the Campbell Hospital, or the Howrah General Hospital. They were not to be allowed, except in very special circumstances, to be accommodated in the Woodburn Ward of the Presidency General Hospital.

After considering and examining this order the Committee made a strong representation to the Government of Bengal in regard to it. They pointed out that the rate of tax had been enhanced to the extent of 33½% on every ton of shipping entering the port, but that the members of the mercantile marine, instead of receiving increased benefits, were actually being deprived of the amenities and comforts which were their due when ill, although it is for the provision of these that the Hospital Port Dues Fund is primarily intended. The Committee also showed that, in addition to paying hospital port dues, the shipping companies pay hospital charges direct on account of their men. Further, they made it clear that the companies would be considerable gainers by claiming complete exemption, under section 49(b) of the Indian Ports Act, from the levy of hospital port dues, and by making themselves entirely responsible for the care of their sick employees. They urged that the order of the 15th May which is referred to above should be cancelled; that commanders and chief engineers of the mercantile marine should have an undisputed right to accommodation in the Woodburn Ward of the Presidency General Hospital; and that other members of the mercantile marine should have an undisputed right to private rooms in the general wards of the Presidency General Hospital, and ordinary British seamen to the open wards of that hospital.

The Committee are glad to be able to say that these points were conceded by the Government of Bengal, the necessary orders being issued on the 2nd September 1924.

**The Bengal Pilot Service—Permanent Pilotage Board.**—The question of the proposed re-organisation of the Bengal Pilot Service was mentioned in the report for the year 1922,

where it was stated that the Government had constituted the Pilot Service Re-organisation Committee. This Committee reported in due course, its principal recommendation being that the service should be transferred from the Government to the Calcutta Port Commissioners. During the past year the Government of India announced that they had decided against this recommendation; and that the control of the service would consequently remain with the Government. But they proposed the appointment of a permanent Pilotage Board to advise on the question of the re-organisation and management of the service. This proposal was understood to be in accordance with the recommendations of the Departmental Committee on Pilotage in the United Kingdom, which Committee, after making an exhaustive examination of all types of pilotage authority, recorded the considered opinion that a Pilotage Board should include among its members a proportion of practical nautical men, together with representatives of ship-owners, of pilots, and of the trade of the port. There is already in existence in Rangoon a Pilot Board which exercises the powers of the Rangoon Port Commissioners as regards pilotage. It consists of the Chairman of the Port Commissioners, the Deputy Conservator of the port, and two representatives of pilots; and it has executive powers subject to the control of the Port Commissioners. In Calcutta, since the Government cannot hand over their executive responsibilities to the proposed Board, the intention is that orders should issue as at present from the Government, though normally the advice of the Board will be followed as a matter of course.

The Government suggested that the Board should consist of four officials, and three non-officials. The Chairman would be the Secretary to the Government of Bengal in the Marine Department, and the members would be the Port Officer, two representatives of pilots, and one representative each of the Chamber of Commerce, the Calcutta Port Commissioners, and the Calcutta Liners Conference. The Board when constituted would be asked in the first place to advise on the measures necessary to balance revenue and expenditure on pilotage, and generally on all matters affecting the pay, allowances, discipline, general administration, and internal economy of the Pilot Service.

The Committee of the Chamber did not approve of the proposed constitution of the Board, and they supported an alternative scheme which had been suggested by the Calcutta Port Commissioners. Eventually however they agreed that all the members of the Board should be nominated by the Government; and that commerce should be represented by two members, one of whom would be a European, and the other an Indian. The other members would be the Secretary to the Government of Bengal in the Marine Department, the

Chairman of the Calcutta Port Commissioners, the Calcutta Port Officer, and a senior Branch Pilot.

**Bengal Pilot Service—Night pilotage.**—The Pilot Service Re-organisation Committee were unanimously of the opinion that the payment of night fees to pilots is justifiable, and should be continued. They were also unanimous in recommending that these fees should be paid by the shipping. No steps were however taken to put the recommendation into effect, pending the orders of the Government of India on the main question of the transfer of the administration of the service to the Calcutta Port Commissioners. But the lighting, by the Port Commissioners, of the stretch of the river between Kalpi and Sangor light-house made it impossible for the consideration of the question to be deferred. The Government of Bengal expressed the opinion that the pilots might fairly claim that, if they do additional night pilotage, they should receive additional remuneration; and as the pilotage fund was working at a loss it was held to be unreasonable to extend the system of paying night fees from it.

The Government of Bengal agreed with the Re-organisation Committee that the night-fees should be realised from the shipping which benefits from night pilotage; and the Port Officer, Calcutta, suggested that a system of fees based upon tonnage should be introduced. This would supersede the system whereby the additional fees were based on the proportion that the length of the channels navigable by night bears to the length of the river up to Calcutta.

The Chamber was asked by the Government of Bengal to express an opinion on the proposal that the fees for night navigation should be paid by the shipping. To the Committee this seemed an equitable arrangement, and they accordingly informed the Government that they supported it. The scale of fees suggested by the Port Officer was also, they thought, reasonable, and they recommended its adoption. The fees leviable under the scale are additional to the ordinary pilotage fees, and they are made over in full to the pilot navigating the vessel paying them. They came into operation with effect from the 17th March 1924.

**Shipping Orders: The " Fall " clause.**—In March the Committee were asked by the Calcutta Jute Shippers Association for their opinion as to the interpretation of the following " fall " clause in a shipping order :—

In the event of any fall in the rate of freight of the .....  
Line the shipper will get the benefit thereof."

The Committee of the Association said that the case in which the clause occurred was one of a freight engagement extending over a series of months. The question had arisen as to whether the clause entitled the shipper to claim in each later month the benefit of a lower rate current during one of the early months of the contract. Their view was that the shipper was not entitled to make

such a claim; that the engagement constituted a series of separate contracts for each month, and for each steamer during that month; and that the shipper was entitled, in respect of his shipments in each steamer, to the lowest rate ruling for shipments to the same destination by that steamer on account of bookings made subsequent to the shipper's contract. That is to say, shipments in the same steamer at a lower rate against bookings made prior to the shipper's contract would not entitle him to such lower rates.

The Committee of the Chamber agreed with this interpretation, and they informed the Association accordingly.

**Freight for rice and grain.**—In reply to an enquiry the Committee stated that there is no universal custom followed by steamship companies in charging freight on rice and grain packed in gunny bags. Different methods are adopted in different trades. In some cases freight is charged at so much per bag, and in others at so much per ton. Again, in the case of freight charged on a tonnage basis, different methods of calculating freight are followed in different trades. In some the rate of freight is based on the gross weight, and in others, as in the case of shipments of grain from India to Europe which are unbagged at destination and practically discharged in bulk, freight is charged on the net return by weight, the bill of lading being usually clauseed :—" Freight to be " paid on net weight delivered."

**Future administration of ports and shipping.**—When the Government of India Act, as revised in 1919, came into operation, rules styled the Devolution rules were framed under its provisions. These rules provide, among other things, for the classification of subjects as central and provincial; subjects, that is to say, controlled by the Government of India, and subjects controlled by the local Governments. The list of central subjects in Schedule I of the Rules includes: (1) shipping and navigation; (2) lighthouses; (3) port quarantine and marine hospitals; and (4) ports declared to be major ports. But as the law stands the statutory power for the administration of ports and shipping is vested almost entirely in the local Governments. In other words, the law has not been brought into line with the Devolution Rules; and the local Governments administer the ports as agents for the Government of India. During the year the Government of India raised the question of whether ports and shipping should not now be administered direct as a central subject by the Central Government; and they invited criticism of a scheme which they had framed on this basis for the administration and finance of ports and shipping.

The question was not new so far as regards the Chamber. It was considered in 1918-1919 when the Reforms Scheme was under discussion; and at a special meeting of the Chamber held on the

2nd October 1918 the following resolution with reference to it was unanimously adopted :—

That the members of the Chamber approve generally of the proposed devolution as between the Government of India and the provincial governments, but that they are of the opinion that all Indian ports should be under the control of the Government of India.

On 3rd January 1919 the Committee of the Chamber forwarded to Lord Southborough's Committee on the Division of Subjects a memorandum in which they dealt at length with the future administration of ports and shipping. They were in favour of control being exercised by the Government of India instead of by the local Governments, and they stated their reasons for holding this view. In considering the scheme circulated by the Government of India during the past year the Committee adhered to their previous opinion. But they thought that the scheme would need to be materially modified to bring it into accord with their ideas of what central administration ought to be. They quite appreciate, as they made clear in 1919, that central control will be in many respects advantageous. But what they want to see is an enlargement of the powers of the port executives, while the scheme, as they understood it, suggested a restriction rather than an enlargement. They said that before they could support the scheme it would have to provide clearly and unmistakably that the control of the Government of India would be restricted to questions of broad general policy and port development and finance. There would also have to be adequate safeguards against the possibility of vexatious interference which, by multiplying references and making needless correspondence, would merely tend to hinder the despatch of business. The Committee then continued :—

The next point for consideration is that of the particular department or departments of Government to which control is to be entrusted. The scheme contemplates a division of the functions of the Port Trust. It divides what it terms the administration of Port Trust property from the responsibility of the Trust for the safe navigation of the port and its approaches. This curious division is regarded by the Committee of the Chamber as being a most serious defect in the scheme. It is, in their opinion, a mistake to attempt to divide the functions of the Port Trusts in and to develop the ports that adequate facilities for trade may be provided. These functions and duties must be regarded as a whole, and their supervision and control be impracticable to work a system whereby one of the most important branches of the work of the Trusts would be subject to the dual control of the Railway Board and the Commerce Department, which last-named Department would exercise its Marine Department. Moreover, the Port Officers are not qualified by training and experience to inspect and to criticise the work of the expert executives of the Port Trusts. Their employment on such duties would be certainly resented.

And this brings the Committee to what they regard as the cardinal weakness of the scheme. They refer to the proposal that the Railway Board should be made responsible for the commercial administration and development of major ports. To rehabilitate, administering, and further developing the railway system in India is a task which will certainly tax to the uttermost the resources of the Railway

Board however it may be constituted. And even apart from this consideration the Committee of the Chamber would be strongly opposed to the Board exercising control over the ports. They are not impressed by the fact, which is mentioned in the memorandum, that there is in South Africa a combined department of railways and harbours. Nor do they attach great value to the recommendation of the Acworth Committee, for in their opinion it would be disastrous to the maritime trade of India for the ports to be administered as a part of a system of State Railways. It would mean that they would tend to be a source of time to become merely departments of the State; and the advantages which now result from their administration by the people who are most intimately interested in their working and development would be lost. Furthermore, the danger of political influences being allowed to creep in to the disadvantage of the trade would be very great. It is true that, according to the scheme, the control to be exercised by the Railway Board would be analogous to that exercised over the Agents of company-managed lines. But even this would be objectionable, as it is understood to be harassing and restrictive in character. Moreover, as company-management tends to disappear, the position of the Port Trusts in relation to the Board would obviously tend to become similar to that of the Agents of State-managed lines.

The remedy will be, as it seems to the Committee, for the Government of India to constitute a new Marine Department which should be charged with the duty of exercising such supervision and control over major ports as has been mentioned above. This Department would work under the Commerce Department, and it would be the sole authority to which the Port Trusts would be subject. The dual control to which exception has been already taken would be thus avoided, as would be also all the difficulties which would be inevitably associated with the exercise of control by the Railway Board.

The scheme was discussed at the annual general meeting of the Associated Chambers of Commerce of India and Ceylon held on the 15th and 16th December 1924 when the following resolution was unanimously adopted on the motion of the Bengal Chamber :—

That this Association accepts the principle of centralising the administration of Indian ports in so far as regards broad questions of policy; but that it would disapprove of any attempt being made by the central authority to interfere with the details of port administration, for the reason that such would be certain to lead to inefficiency in port working, and to delays in the despatch of ordinary business; and that it is strongly of the opinion that the central control of the ports should be vested in an adequately organised Marine Department of the Government of India.

**Application to India of the Board of Trade rules relating to the construction of passenger ships.**—On the 29th October 1924 the Government of Bengal forwarded to the Chamber a letter, dated 16th June, from the Government of India, in regard to the application to this country of the Board of Trade Rules relating to the construction of passenger ships. It appeared from these papers that the Government of India had suggested to the maritime local governments that, following the procedure laid down in section 145 of the Indian Merchant Shipping Act, they should bring into force the instructions relating to the construction of passenger ships which were issued by the Board of Trade in 1920, and make them applicable to all passenger steamships the keels of which are laid in India on or after 1st January 1925. It was understood that the Government of Bengal had taken the necessary action in the matter.

The Committee published the papers for the information of the members of Chamber.

**Employment of Indian seamen in northern latitudes.**—This question was referred to in the report for the year 1923 in connection with winter voyages in the north Pacific. During the past year it has been discussed with regard to a proposal for a modification of the form of agreement with Indian seamen in respect of their employment on winter voyages in northern latitudes. The agreements provided that lascars should not serve, between the 1st October in one year and the 31st March in the next, on a voyage to ports in the Baltic and on certain parts of the eastern coast of North America. The Government of India proposed to define by latitude and longitude the area in which they are not to serve in certain periods of the year, and not to attempt to base the definition on voyages. To give effect to this idea it was suggested that clause (b) of the first proviso to the first clause of the lascar agreement should be amended to read as follows:—

(b) During the said period no member of the said crew shall serve between the 1st of October in one year and the 31st March in the succeeding year;

(1) North of 54° N. Lat. between Longitude 10° East and 30° East;

(2) North of 38° North Lat. between Longitude 40° West and 70° West, except under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Steward's departments to serve on voyages as far North of 48° N. Lat. in those Longitudes;

(3) Between 120° East and 120° West Longitude

(a) between 40° and 60° North Lat. save under special agreements voluntarily undertaken by members of the said crew, and

(b) between 60° and 60° North Lat. save under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Steward's departments.

The Committee took no exception to this proposal, which they thought might well be accepted. They informed the various shipping companies accordingly.

**Light dues: Exemption of vessels in ballast.**—On the 20th January 1924 a conference was held in London between representatives of the Board of Trade, Trinity House, the Customs, the Chamber of Shipping, and the Liverpool Steamship Owners' Association on the subject of light dues. At this conference it was agreed that, with effect from the 1st March 1924, light dues should not be charged on a vessel when navigated wholly and *bona fide* in ballast, and carrying neither freight nor passengers. The agreement has application to lights that are subject to the Board of Trade, and it also applies to lights of this class in Indian waters, namely, the Basses and Mintoo lights.

It was suggested that a corresponding concession should be made in respect of such other lights in Indian waters as are subject to the control of the Government of India; and this suggestion the Committee brought to the notice of the Government. In reply

the Government said that the matter would be considered in connection with the re-organisation of light-house administration which was being undertaken. But the financial effect of the concession, which might necessitate a compensating increase in the dues payable by vessels other than those in ballast, would require to be carefully considered.

**Epidemic disease and port health organisation in the Far East.**—Sometime back the League of Nations, on the recommendation of their Health Committee, despatched a medical mission to the Far East to enquire into the incidence of epidemic disease, more especially with regard to port health organisation and procedure. As a result of this mission a comprehensive report was submitted by Dr. F. Norman White, and copies of it were forwarded to India for the consideration of the Government of India and the local Governments. One of the principal recommendations made by Dr. White was that there should be introduced a new sanitary convention designed to govern quarantine procedure in Far Eastern countries. This new convention was to be inserted between Part I and Part II of the existing Paris Sanitary Convention.

The Government of India asked, through the local Governments, for opinions as to whether the draft revised text of Part I of the Paris Sanitary Convention was considered to be sufficient for the needs of the Far East. This draft text was under the consideration of the Committee of the Chamber in 1923, when they accepted it, save in respect of certain details. And after examining Dr. White's report they were not convinced that there was need to introduce the new convention which he had proposed. On the contrary they were decidedly of the opinion that the Paris Sanitary Convention has worked successfully as regards the Far East, and that it ought not to be disturbed. It will, they think, fully meet the requirements of Far Eastern countries such as India for a considerable time.

The Government of Bengal proposed to protest against the general tendency of Dr. White's draft convention to substitute, as a criterion for quarantine measures, the health of the port of departure rather than the health of the shipping itself. With this protest the Committee wished to associate themselves, for the introduction of the principle would mean that ships from which there may be no risk of infection, but which may have touched at a port declared to be "infected" or "suspected" would be required to undergo elaborate and costly preventive measures. Ship-owners would naturally and, as the Committee think rightly, take the strongest exception to a needless and expensive procedure of this description.

The foregoing were the principal points with which the Committee dealt in their examination of Dr. Norman White's proposals.

But they also touched upon certain other questions which need not be specified in detail here.

**13th International Navigation Congress, 1923.**—At the thirteenth International Navigation Congress which was held in London in July 1923 the Government of India were represented by Mr. H. A. F. Lindsay, C.B.E., the Indian Trade Commissioner in London. The various Indian Port Trusts were also represented. The discussions were divided into two main sections, namely—(a) inland navigation; and (b) ocean navigation. The subjects in which India would appear to be chiefly interested are those concerning the first and second question of the second section, namely, the accommodation to be provided for ships in connection with the construction of new works at ports in order to satisfy the future dimensions of ships, and types of works for berthing ships of great draft in tidal seas. The Congress thought that consideration of these questions might be deferred to their next meeting, but that in the meantime each nation should make an exhaustive study of the subject by the representatives of the various interests concerned. In this connection Mr. Lindsay suggested, and the representatives of the Indian Port Trusts at the Congress agreed, that an Indian Port Conference should be held at some convenient centre in India to discuss technical questions relating to harbour depths and port facilities generally. Certain recommendations were also made by the Congress in regard to the appointment of an International Committee and a Statistical Committee in connection with inland navigation; the question of accommodation for the reception and storage of liquid fuel; and problems connected with lighthouses and signalling.

The Government of India have referred these various matters to the local Governments, and the Government of Bengal have consulted the Chamber in regard to them. The Committee have them under examination, and have communicated with the Calcutta Port Commissioners concerning them.

**Colombo Harbour.**—On the 28th July 1924 the Imperial Shipping Committee issued a report on the prospective size of a proposal for the deepening of Colombo harbour. The question was as to whether it would be necessary to deepen the harbour at Colombo from the point of view of the likelihood of ships with a draft exceeding 33 feet being built for the eastern and Australian trades *via* the Suez Canal within the next fifteen or twenty years.

The Imperial Shipping Committee doubted if many ships of a greater draft than 33 feet are likely to be built for the eastern and Australian trades during the next ten years. They understood also that it was the opinion of the ship-owners engaged in those trades that they would deprecate the general deepening of Colombo harbour for the accommodation of a very few ships if the effect, as

would appear to be inevitable, were seriously to increase the harbour dues for all. Higher dues might of course have to be charged on vessels of specially deep draft, but the number of ships liable to such dues would probably not suffice to give an adequate increase of revenue. The conclusion to which the Imperial Shipping Committee came was "that there is no present justification for a general deepening of Colombo harbour if it should appear, on the completion of the survey in progress, that the cost is likely to be very large. The utmost which the present outlook would in our opinion justify is a programme limited to one or two deeper berths if they can be provided at a cost which will not involve any increase in the dues."

**The Carriage of Goods by Sea Act (14 & 15 Geo. 5 ch. 22).**—The London Chamber of Commerce drew attention recently to the Carriage of Goods by Sea Act which was passed by Parliament on the 1st August 1924, and which became operative on the 1st January 1925. The London Chamber pointed out that the Act affects only the carriage of goods by sea in ships carrying goods from any port in Great Britain or Northern Ireland. The ship-owners, merchants and bankers of the United Kingdom wish however that similar legislation may be enacted throughout the world in order that uniformity of practice may prevail. And the London Chamber expressed a hope that an endeavour would be made to secure the adoption by the Indian legislature of a similar Act. The preamble to the new Act is as follows:—

Whereas at the International Conference on Maritime Law held at Brussels in October 1922, the delegates at the Conference, including the delegates representing His Majesty, agreed unanimously to recommend their respective Governments to adopt as the basis of a convention a draft convention for the unification of certain rules relating to bills of lading.

And whereas at a meeting held at Brussels in October 1923, the rules contained in the said draft convention were amended by the Committee appointed by the said Conference.

And whereas it is expedient that the said rules as so amended and as set out with modifications in the Schedule to this Act (in this Act referred to as "the Rules") should, subject to the provisions of this Act, be given the force of law with a view to establishing the responsibilities, liabilities, rights and immunities attaching to carriers under bills of lading.

The rules referred to in the preamble are what were known as the Hague Rules 1921, as subsequently modified by the Imperial Shipping Committee in their report dated 30th May 1922. The Committee of the Chamber are in consultation with the Calcutta Liners Conference, and the various export Associations, in regard to the question of moving the Government of India to legislate.

**The Grand Trunk Canal project.**—This project was last referred to in the report of the Committee for the year 1922. Interest in it has been revived recently as H. E. the Governor of Bengal announced at St. Andrew's Day Dinner on the 28th November 1924 that the scheme was completely ready and that the

need for beginning it had become extremely urgent. His Excellency added that the river channels on the existing steamer route through the Sunderbunds are rapidly deteriorating, and that they cannot be kept open without heavy expense for many years longer. It was hoped therefore that the scheme for their replacement by the Grand Trunk Canal might be undertaken without further delay. His Excellency also announced that he proposed to summon a conference of representatives of all parties to discuss the matter in January.

**Calcutta and Eastern Canals and Sunderbunds steamer route.**—By a notification No. 81 dated 28th January 1924 the Government of Bengal in the Department of Irrigation published for criticism a draft of revised rules and rates of tolls for the Calcutta and Eastern Canals, Tolly's Nala, and the Sunderbunds steamer route. The Committee of the Chamber considered these and consulted the Inland Steamer Companies with reference to them. So far as regards the rules they had no comments to offer, but the revised rates were, they thought, excessive. Special attention was drawn by the Companies to the increase in the toll for steamers or flats passing through the lower Sunderbunds channel. This toll had been previously at the rate of Rs. 5 per vessel for each single trip. But according to the new schedule it was to be raised to Rs. 20 for each single trip. This enhancement would of course have meant that the amount paid in tolls by the Inland Steamer Companies would have been increased by 300 per cent.; and against such an enhancement the Companies naturally protested. The Committee agreed that the proposal was altogether unjustifiable, and they strongly urged the Government to re-consider the revised schedule. The Government accepted the proposal, and reduced the charge from Rs. 20 to Rs. 10 for each single trip.

**The Madaripur Bhil Channel and Lower Kumar River.**—By a notification dated 19th July 1924 the Government of Bengal announced that certain changes had been made in the rules and schedules of rates of tolls for the line of navigation known as the Madaripur Bhil Channel and Lower Kumar River. The most important of these changes was the introduction of the two following new items in the schedule of tolls: (i) a charge of Rs. 10 on empty flats per flat per single trip; and (ii) a charge of Rs. 2 on empty barges per barge per single trip. These two charges were additional to those which had been so far prescribed by the schedule.

When the notification was examined by the Inland Steamer Companies they pointed out that the effect of the two new tolls would be that they would be required to pay almost as much as they would have paid had the suggested toll of Rs. 20 for the Sunderbunds Channel been enforced. For most of their empty flats and barges using the Bhil Channel are coming from or going to Calcutta; and they suggested to the Government that these new tolls of Rs. 10 and Rs. 2 should be restricted to empty-flats and

barges other than those that are being towed to or from Calcutta. This seemed to the Committee of the Chamber to be an eminently reasonable proposal, and they urged the Government to adopt it. The Government replied that they did not think there was ground for the objection raised to the new tolls, and they suggested that the Chamber should not press it. The Committee then considered the matter further, but they did not see their way to withdraw their protest, and they informed the Government accordingly. The question is understood to be still engaging the attention of the Government.

**Proposed storm-warning station at Namkhana.**—The Committee stated in their last report that they had been consulted by the Government of Bengal with reference to a proposal for the establishment of a storm-warning signal service at Namkhana on the river Hooghly. The proposal was that the storm-warning signals of the general system should be no longer exhibited at Mud Point, but that the special signals should be exhibited at Namkhana instead. The signals at Mud Point were not, it was understood, required any longer for the information of ocean-going vessels; and it was stated that, as regards inland vessels, Namkhana would be a much more suitable place than Mud Point for a storm-warning station.

The Inland Steamer Companies expressed themselves as being strongly in favour of the change, for the reason that vessels passing Namkhana *en route* for Calcutta have no means of ascertaining the weather conditions after leaving Khulna, a period of over twenty-four hours. It would be, the companies said, greatly to the advantage of these vessels to receive warning before leaving the Sunderbunds and entering the more exposed waters of Channel creek and the Hooghly river. Vessels proceeding from Calcutta to Khulna would also benefit, the companies added, inasmuch as they would receive later news than that obtained from Mud Point.

The Committee of the Chamber supported the proposal in 1923, and in May last they again drew the attention of the local Government to it. They did not however receive any information as to what the position was, and in September they made a third reference to Government. They were then informed by the Marine Department that the Calcutta Port Commissioners had suggested that the question should be privately discussed at a conference of the interests concerned, together with other questions affecting the river Hooghly, such as communications between Calcutta and the different stations down the river, storm-warning notices, and communications by wireless between the Sandheads and Calcutta. This suggestion had commended itself to the Government of Bengal, but it was found to be necessary first to address the Government of India on certain points, and their reply was awaited.

The Committee of the Chamber have not since received any further information in regard to the subject.

## POSTS AND TELEGRAPHS

**Receipts for registered letters.**—The Upper India Chamber of Commerce suggested that the amount of the postage paid on a registered letter should be noted on the receipt given for the letter by the Post Office. In support of this Upper India referred to a somewhat similar proposal, which was put forward by the Karachi Chamber in 1911, regarding registered parcels. To prevent these being tampered with, and to check the substitution of light for heavy parcels, Karachi recommended that the weight of the parcel should be stated on the receipt. The Government of India did not agree to give the weight, but they undertook to state the amount of the postage, which of course indicates approximately the weight of the parcel.

As regards registered letters, it was understood that the frauds in question occurred when a considerable number of such letters were sent at the same time to the Post Office by one sender. It did not however appear to the Committee of this Chamber that the possibility of fraud in such circumstances should be considered to be a sufficient reason for asking the postal authorities to state on the receipt the amount of the postage paid. For the fraud would be on the part of the sender's messenger, and the Post Office would be entitled to reply that it is for the sender to take the risk of dishonesty on the part of his own servants. The Committee did not therefore think that the matter was one which should be brought to the notice of the Post Office; and they put this view of it before the Upper India Chamber.

**Customs duty on postal parcels.**—On the 20th December 1923 the Director-General of Posts and Telegraphs gave notice that, with effect from the 1st January 1924, the fee of two annas levied by the Post Office for the performance of customs formalities on every foreign parcel imported by post into British India on which import duty is payable would be increased to four annas. At the instance of members of the Chamber the Committee made enquiries as to the reason for this increase, which certainly seemed to be heavy.

The Director-General of Posts and Telegraphs said that the fee was increased at the instance of the Post Office, and that the increase was necessary because the fee of two annas did not pay the expense incurred by the Post Office in assessing and realising customs duty on postal parcels. Under the International Parcel Rules the Post Office of the country of destination is authorised to levy from the addressee, for the service in question, a fee not exceeding 50 gold centimes per parcel.

**Printed postcards.**—In June last the Mysore Chamber asked for the opinion of the Committee on a proposal that the postage on printed postcards should be reduced from 6 pies to 3 pies,

The Committee made enquiries into the matter, but they decided against taking any action. It would be of course advantageous, from the commercial point of view, for the postage to be reduced as proposed. But they doubt if the present is an altogether opportune time to bring the matter forward. A new system of keeping the accounts of the Post Office is, they believe, under investigation; and it will perhaps be better that the proposed reduction should remain in abeyance until this new system is introduced.

**Calcutta General Post Office: Hours of business.**—The Presidency Postmaster asked the Chamber recently for an expression of opinion on a proposal that a change should be made in the hours during which postal business of certain classes is transacted at the Calcutta General Post Office. The proposal was that on Saturdays the latest hour for booking registered and insured letters and parcels in the General Post Office should be 2 p.m. without late fee, and with late fee (for registered and insured letters only) 3 p.m. Under the existing arrangements registered and insured letters and parcels are received on Saturdays up to 3 p.m. without late fee, and registered and insured letters are received with late fee up to 5 p.m.

The Committee examined the proposal from the point of view of the effect that it would have in actual practice on the working of banks and mercantile offices. The banks took strong exception to it for the reason that it would seriously inconvenience their up-country clients. For it would mean that many cheques and remittances, which are now posted on Saturday afternoon, would have to be held over until Monday morning. Bank staffs are rarely free on Saturdays until after 4 o'clock, and are usually later; and obviously therefore they require to make despatches after 3 p.m. Merchants also objected to the change, particularly those with up-country connections. It would, for example, delay the despatch of railway receipts posted under registered covers for clients in the mofussil.

In the circumstances the Committee did not feel that they could support the proposal, and they informed the Presidency Postmaster accordingly.

**Calcutta General Post Office: Delivery of postal articles in high buildings.**—The question of the delivery of unregistered and registered articles and money-orders in buildings of more than two storeys was raised recently by the Postmaster General, Bengal and Assam Circle. It was suggested that persons living in mansions, or blocks of flats, of more than two storeys should be required to fix lock-up letter boxes near the ground-floor entrance of the building. Upon this suggestion the views of the Chamber were invited, and the Committee replied to the Postmaster General that it was not a question that greatly affected members. It seemed to them, from the information before them, to be centred chiefly in the Burra Bazar area; and they were consequently unable to express a definite opinion concerning it. At the same time



they did not quite follow the Postmaster General's argument that delivering letters in a building is more arduous than delivering them to separate houses, or that it unduly delays the postman. They were disposed to think that a postman would cover a greater distance in delivering, say, twelve letters to twelve separate houses in a street than in delivering them to twelve separate flats in a building. More especially would this seem to be the case in Calcutta, in view of the extreme irregularity of so many of the streets, and the careless way in which the numbers of the houses are arranged. The work outside must also be more arduous, especially in the rains or in the very hot weather. Taking this view the Committee doubted if those interested would be likely to regard the proposal favourably; but they did not do more than invite the attention of the Postmaster General to the points indicated above.

**The Calcutta Rangoon Mail Service.**—In reply to an enquiry from the Government of Bengal the Committee stated recently that they had no objection to a proposed alteration in the date of the arrival and departure of the third line of steamers in the weekly mail service between Calcutta and Rangoon. The alteration meant that the steamer on line No. 3 would leave Calcutta for Rangoon on Thursday instead of on Friday, and would leave Rangoon for Calcutta on Friday instead of on Saturday.

**Foreign telegrams.**—There has been considerable discussion during the past twelve months in regard to foreign telegrams. The question of delays in transmission and delivery was raised in the early part of the year by the London Jute Association; and complaints were also made by merchants and bankers in Calcutta. The London Jute Association referred in particular to the Indo route, but the Director-General of Posts & Telegraphs said, in reply to an enquiry, that delays had been caused by direct working between Calcutta and Karachi. This long circuit had been divided at Agra and, since the division, there had been no abnormal delays to ordinary cables by the Indo route. The Committee took no further action at the time, but they understand that the question of the resumption of direct working between Calcutta and Karachi, on a system which will be more expeditious than the divided system, is now under the consideration of the telegraph authorities.

At the annual general meeting of the Associated Chambers of Commerce which was held at Bombay in December 1923 the following resolution was unanimously adopted with reference to the triple rates system of charging for foreign cables:—

That this Association invites the attention of Government to the necessity for improvement in its inland and foreign telegraph services, and regrets that full use has not yet been made of the recent advances in wireless telegraphy. Government are reminded that triple rates impose a heavy burden on the community, and they are urged to take steps to speed up the cables to pre-war standard so that it may then be possible for them to press for the universal abolition of these triple rates.

The Calcutta Jute Fabrics Shippers Association suggested to the Committee, soon after the adoption of this resolution, that the question of triple rates should be taken up strongly with the Government of India, on the ground that the time had come when trading interests should be relieved from an artificial and unjustifiable charge. The system was introduced, the Association pointed out, at a time when cable delays were abnormal. It was scarcely justifiable even then, and the timings had since become sufficiently near to normal to remove any justification for maintaining it. It had been suggested that if the difference in timings as between "urgent" and "ordinary" cables were small firms would naturally cease to despatch cables on the urgent basis. But in practice firms were forced to protect their interests by using the system so long as it was available. They could not, that is to say, risk the possibility of delay and the likelihood of their competitors cabling at urgent rates. The Association was acquainted with the argument that, as the triple rates system is made use of not only by the Indian telegraph administration but by other administrations also, it is difficult for India to take independent action in the way of abolition. But there appeared to be no reason why India should not initiate a movement to get rid of the system by abandoning it so far as regards telegrams originating in India.

The Director-General of Posts and Telegraphs had previously informed the Committee of the Chamber that it had been decided to submit the question to the next International Conference on Electrical Communications with a view to securing the early abandonment of the triple rate charge. And, after considering the views expressed by the Calcutta Jute Fabrics Shippers Association, the Committee approached the Director-General again. They asked for information as to what the difficulties and disadvantages would be to India if she were to take independent action in the way of abolition. Assuming, that is to say, that private telegrams originating outside India would continue to cross the country at urgent rates would the resulting advantages be such as seriously to prejudice Indian traders. The Director-General said that if India took independent action in the matter of the abolition of foreign urgent telegrams at triple rates the resulting difficulties and disadvantages would be:—

(a) The commercial public in India would be placed at the disadvantage that urgent triple rate telegrams crossing India from west to east, and *vice versa*, would take precedence over other classes of telegrams to or from India;

(b) Since the cable companies and other telegraph administrations have adopted the urgent triple rate class, telegrams inward to India classed as urgent would travel more quickly than telegrams outward from India.

The Committee made a reference to the Associated Chambers of Commerce of India and Ceylon on the suggestion that, if the

universal abolition of the triple rates system could not be secured, India should take independent action in the way of abolition. The views of the Chambers were however against any idea of independent action on the part of India; and the Committee did not therefore proceed further with the proposal. At the same time the Chambers made it clear that they were all strongly in favour of the universal abolition of the triple rates system. And with the object of giving the widest possible publicity to their opinion in this connection the Committee placed the following resolution on the agenda paper of the Tenth Congress of Chambers of Commerce of the British Empire which was held in London in July last:—

That in the opinion of this Congress the system whereby foreign urgent cables are charged at triple rates imposes a serious disability on the commercial community of the Empire; that this is a disability which ought, in the interests of trade and commerce, to be removed at the earliest possible moment; and that this Congress accordingly resolves strongly to urge His Majesty's Government and the Governments of the Dominions and India to press for the immediate and universal abolition of the system.

This resolution, which was moved on behalf of the Bengal Chamber by Sir Edgar Holberton, C.B.E., was unanimously adopted by the Congress. A resolution in similar terms was also unanimously adopted, on the motion of the Bengal Chamber, by the annual general meeting of the Associated Chambers of Commerce of India and Ceylon which was held in Calcutta in December 1924.

No further action is open to the Committee at the moment, but they understand that the International Conference on Electrical Communications, at which the question will be discussed, will be held in Europe in the spring of 1925.

Many complaints have been made during the year of the

occurrence of mutilations in foreign cables. Mutilations to some extent are no doubt unavoidable, but it appears that for some time past they have been exceedingly numerous. In August and September no fewer than seven large offices in Calcutta brought cases to notice. One firm mentioned that about 20% to 25% of the total foreign messages received were mutilated; and another firm stated that every second or third message was mutilated. The frequent occurrence of mutilations is obviously a serious hindrance to business, and it is also very costly. To obtain repetitions means sometimes a delay of twenty-four, or forty-eight, hours; and merchants and bankers are therefore often compelled—in order to save time—to adopt the expensive alternative of telling the sender by cable that his message is mutilated and asking him to repeat it.

On the matter being brought to the notice of the telegraph administration, the Director-General said that it was receiving attention, and that in order to exercise a closer check on mutilations special statistics were being maintained in some of the larger telegraph offices. The quarterly statement ending with the month of June 1924 showed that a very small percentage of mutilations occur

over the lines of the Indian Telegraph Department the majority of them taking place over the lines of the telegraph administrations beyond India. The percentage of the total incoming foreign traffic mutilated during the period mentioned was, the Director-General said, 7.89 per cent, while the number of mutilations in India amounted to only 2.48 per cent.

In view of these statements the Committee brought the complaints to the notice of the Eastern Telegraph Company Ltd., and the Indo-European Telegraph Co., Ltd. They forwarded copies of their correspondence with the Director-General of Posts and Telegraphs; and they mentioned that the question of whether the mutilations occur on the land lines in India, or on the lines beyond India, is not one in which the Chamber is greatly interested. What the members of the Chamber want is that their messages shall be accurately transmitted—a requirement which is not being fulfilled. The Committee are glad to be able to say that both the Companies have taken up the matter seriously, and that they are both in communication with the Director-General of Posts and Telegraphs concerning it. The Companies do not admit that they are responsible for the errors to the extent suggested by the Director-General, but they state that they attach the highest importance to the need for accuracy, and that they will do everything possible to bring about an improvement in the existing conditions.

**Inland telegrams.**—The Committee have had very little correspondence during the year regarding inland telegrams, except with reference to delays. Merchants and bankers have complained that messages—in particular those exchanged between Bombay and Calcutta—have been coming through very slowly. And these complaints do not appear to be confined to Calcutta only. On the contrary they are as general in Bombay and Madras and Karachi as they are here, and Rangoon also is similarly affected. The Committee of this Chamber have been, and still are, in correspondence with the Director-General of Posts and Telegraphs on the subject, and they have submitted a number of actual cases for investigation. They also had the advantage recently, on the invitation of the Superintendent-in-charge, of looking over the Central Telegraph Office in Calcutta. A very large number of messages are of course dealt with daily at the Central Office, and the work is undoubtedly got through expeditiously. But the delays seem to be due to interruptions on the wires, and to other difficulties, and they continue to be reported. The question was brought up for consideration at the annual general meeting of the Associated Chambers of Commerce, which was held in Calcutta in December 1924, when the following resolution was unanimously adopted, on the motion of the Karachi Chamber:—

That this Association desires to bring to the notice of Government that (c) The inland telegraphs have not yet re-attained their pre-war reliability and rapidly much less made the improvement in transmission and delivery that the public might reasonably expect to-day;

- (b) That in view of the high cost of messages (express messages alone performing true telegraphic functions) improvements in all respects should be financially possible; and
- (c) That special measures should be immediately taken for such purpose.

**Advertisements on telegram forms.**—The Upper India Chamber suggested that representations should be made to Government against the practice of printing advertisements on telegram forms. The Committee of this Chamber considered the suggestion attentively, but they did not take action upon it. They certainly think that the telegram forms were very much better without the advertisements; but at the same time they are bound to recognise that the latter are a source of revenue to the Telegraph Department. They understand also that, in view of this revenue, the Department cannot see their way to discontinue the practice.

**Wireless station at Victoria Point.**—In reply to an enquiry made to them by the Port Officer, Calcutta, the Committee said that they took no exception to the decision of the Government of Burma to discontinue the guarantee for the wireless station at Victoria Point and to dismantle the station.

## RAILWAYS

**East Indian Railway: Terminal charges on coal booked to Ramkrishnapore.**—This question was referred to by the Committee in their last annual report, where they defined the action that they had taken concerning it. Stated very briefly the question was somewhat as follows:—With effect from the 1st April 1922 the East Indian Railway and the Bengal Nagpur Railway levied a Calcutta terminal of 4 annas 6 pies per ton on coal delivered at Howrah, the docks, and all Calcutta stations; and with effect from the 1st May 1922 the special charge of 4 annas 6 pies per ton levied by the Calcutta Port Commissioners in respect of the Ramkrishnapore (Shalimar) Branch of the Port Trust Railway was increased to 9 annas per ton. Prior to the 1st April 1922 the East Indian Railway paid, from their conveyance rate, the charge of 4 annas 6 pies per ton which was levied as a general terminal by the Calcutta Port Commissioners. But on and from the 1st April 1922 the Port Commissioners increased their general terminal from 4 annas 6 pies to 9 annas per ton of coal. This additional 4 annas 6 pies the East Indian Railway were not willing to pay, and they accordingly charged it upon the traffic. The position was therefore that before the 1st April 1922 coal booked to the Ramkrishnapore Branch paid the special terminal of 4 annas 6 pies per ton. But on and from the 1st May 1922 this traffic became liable for the special terminal of 9 annas per ton, and for the general terminal of 4 annas 6 pies, making 13½ annas in all.

Against these charges the various large industrial concerns interested in the Branch line strongly protested, and they brought the matter prominently before the Committee of the Chamber. After much correspondence and discussion the East Indian Railway withdrew one half (4½ annas) of the special terminal charge of 9 annas. They continue to pay the Calcutta Port Commissioners 9 annas, but they charge only half of this to the traffic. As regards the Bengal Nagpur Railway, this arrangement has been in force since the 1st May 1922, when the special terminal was increased from 4½ annas to 9 annas per ton.

The firms in question then suggested that the Chamber should take action with a view to a further reduction of the total terminal charge from 9 annas to 4 annas 6 pies per ton. The Committee considered this proposal, but they suggested to the firms that they should themselves meet the Calcutta Port Trust authorities in conference, and endeavour to come to a satisfactory arrangement in regard to the terminal.

**Thefts on railways.**—In the report for the year 1918, and in that for the year 1919, the Committee referred to the occurrence, in the colliery districts, of thefts of unidentifiable articles, such as stores, iron, brass fittings, etc. Experience showed it to be very difficult, and in fact even impossible, to obtain convictions in cases of this class. It was suggested that the difficulty might be overcome by the introduction into the colliery districts of legislation on the lines of section 54 of the Calcutta Police Act—which section also appears as section 33 of the Calcutta Suburban Police Act—and section 2 of the Howrah Offences Act of 1857. By these provisions of law the burden of proof of rightful possession rests on the accused. The proposal to introduce similar legislation in the colliery districts was not proceeded with, in view of the opposition that it would be likely to arouse.

During the past year the question has been raised in regard to thefts on railways, in particular the East Indian Railway. The Committee of the Chamber expressed their willingness to support the Railway in moving the Government of Bengal and the Government of Bihar and Orissa to introduce the necessary legislation. It was made perfectly clear by figures of losses that the property stolen yearly from railway premises amounts to a very large sum; and in addition to the losses thus imposed upon the railway the public have also to bear a considerable loss. When the question was under discussion in 1918-19 the Committee recommended that it might be desirable to include within the scope of the legislation not only the coal districts—with which they were primarily concerned at that time—but industrial districts generally throughout the two provinces. They took the same view as regards the railway proposal. They were certainly ready to support it without hesitation;

but they felt that its scope ought to be so wide as to include not merely railway material, goods, etc. within limited areas, but the industrial districts generally of Bengal and the adjoining province of Bihar and Orissa. The position would then be that the more stringent law would be in force in the town of Howrah, in the areas covered by the Calcutta Police Acts, and in all the industrial and railway areas of the two provinces.

**East Indian Railway: Howrah station.**—In the report for the year 1917, and in that for 1918, reference was made to the system under which goods are received for transport at Howrah station. At that time, by reason of the exigencies of military and other Government traffic, difficulties had arisen which necessitated the imposition of restrictions on the booking of ordinary merchandise. Merchants complained that their carts were being diverted, and that their goods were being misappropriated. And they urged that the Railway should receive all goods tendered for booking, and should grant receipts. Considerable correspondence passed, and various suggestions were put forward. Eventually a meeting was held on the 10th September 1918, at which the Railway, the Bengal Chamber, the Calcutta Import Trade Association, the Wine Spirit and Beer Association, and the Punjab Chamber, were represented. At this meeting the following arrangement was unanimously accepted as a settlement of the question:—

The Railway Company is prepared, provided there is room in the sheds, and the Goods Superintendent, Howrah has notified in the sheds the previous day that the goods would be accepted, to grant railway receipts for complete consignments in small lots the same day they are tendered so long as the goods are placed at the proper section by 1.30 p.m. Calcutta time.

During the past year the question has been again under consideration, complaints having been made by members of the Chamber. It was discussed by the Committee in consultation with the Railways Sub-Committee; and the Agent of the East Indian Railway stated that the arrangement quoted above was still in force, and that the staff had been given strict instructions to see that it was strictly adhered to. This further undertaking on the part of the Railway was communicated to the members by whom the question had been raised, and the Committee believe that matters are now proceeding satisfactorily.

**East Indian Railway: Bogus receipts for coal.**—In July last the Committee were informed by the East Indian Railway that instances had occurred in which bogus railway receipts for coal had been tendered for sale. This being so, the Railway asked that members of the Chamber should be warned against buying receipts for coal from unknown persons, as the company could not accept responsibility for bogus transactions. The Committee informed members accordingly.

## FINANCE

**The Indian Currency Question.**—The action recently taken by the Committee with reference to the Indian currency question is well-known to members of the Chamber, and it need not therefore be set forth here in great detail. It will suffice to say that, after prolonged consideration and discussion with their Finance Sub-Committee, they decided to make a reference to the Government of India. They had examined the evidence chiefly with the object of endeavouring to find out, if possible, the causes of the serious difficulties which had occurred during and after the high Bank rate which ruled for a long period at that time; the low percentage of the Imperial Bank's cash to liabilities; and the increase in the Bank's liabilities. Similar difficulties had occurred to a lesser extent in the previous season (1922-23) Bank rate having been at 8 per cent. from January to May 1923. On 3rd January 1924 it again went to 8 per cent., and from February to April 1924 it stood at 9 per cent. It then receded to 8 per cent. at which figure it remained until May. For the week ended 18th April 1924 the percentage touched as low a figure as 11.65 per cent.; and even at the beginning of June 1924 it was as low as 15.70.

To the Committee it appeared to be evident that the country's requirements in the way of currency, were not being adequately provided for. They stated the grounds upon which they based this opinion, and they ventured to suggest a possible remedy. They agreed that, to meet the seasonal demand for currency, the system of emergency supply which is provided for by section 20 of the Indian Currency Act is adequate. But their point was that in the present period of transition there is no provision for a permanent, or at least quasi-permanent, expansion as distinguished from the seasonal increase. And, as they viewed the question, the weakness of the position was to be found in this fact. The recommendation which they made they stated as follows:—

That the supply of currency must be adequate to the requirements of the country is in the opinion of the Committee the paramount consideration. It is admitted that every country is entitled to the currency that it needs; and it would not be difficult to quote authorities in support of this view. For example Sir Edward Fitzgerald, a distinguished Indian Finance Minister, said in 1904 "that Government is responsible for the maintenance of a proper supply of currency" must be fully admitted." If this be agreed, the next point is as to how the requirements of India are to be gauged. In the opinion of the Committee there is only one way of gauging these requirements, and that is by observing the state of the only fund from which currency can be drawn. That fund is of course the Imperial Bank's cash balance. When it is low the demand for currency is high; when it is high the demand for currency is low. There is no other criterion although, during last busy season, the Government seemed to be gauging the demand for currency, not by the state of the cash balance, but by the demand for Councils. The Committee of the Chamber hold that this was a mistaken policy. They take the view that, when the Imperial Bank's cash balance falls to such an extent as to make it apparent that an expansion of currency is needed, the Government ought to buy the required amount of sterling at the market rates then

ruling. The extent to which they buy should be determined by the need for currency or, in other words, by the state of the Imperial Bank's cash balance.

The Finance Department of the Government of India replied to the Committee, in a letter dated 25th August 1924, in which they dealt fully with the various points raised. In regard to the recommendation which the Committee made they said :—

Your Committee suggest that this [that the Government should immediately expand the currency when the Imperial Bank's cash balance falls] should be done by purchase of sterling at the market rate then raising and the issue of currency against sterling so purchased. If literally interpreted and carried to its logical conclusion, this formula would have the result of driving the sterling value of the rupee continually downwards. The Banks and others concerned would have no inducement to keep their funds liquid, since they would know that the danger signal of a heavy fall in the Imperial Bank's cash balance would not involve any restriction of credits or increase in Bank rate, since withdrawals from the Imperial Bank would at once be made good by the manufacture of fresh currency. Indeed, the continued issue of currency in India against sterling purchased at continually declining rates could be justified only if it were done in pursuance of a deliberate policy of bringing down the exchange value of the rupee. Even so, when the moment came for stabilising the rupee at its lowered level, the authorities would at once have to give up using the size of the Imperial Bank's cash balance as their sole guide and take the rate of exchange once more into consideration. They would then have to refuse, as far as possible, to issue currency against sterling at a figure below the level chosen for stabilisation, and it is probable that before the new rate had been made finally effective there would once again be a particularly acute period of stringency in the money market in spite of the large recent additions to the currency or rather because of the hiatus engendered during the period of expansion. It will be gathered that in the opinion of the Government of India it is essential, whether during the present period of transition or in normal circumstances when the rupee has a stable relation to gold, that the state of the exchanges as well as the size of the Imperial Bank's cash balance should be taken into other words, the Government hold that they must necessarily gauge the demand for currency to a certain extent by what your Committee call the demand for Councils.

On the question generally the Finance Department said :—

The Government of India trust that enough has been said to convince the Committee that the actions and policy of the Government in the matter of provision of currency in India are such as are best calculated to serve India's interests in existing circumstances. The Government are prepared to continue to make full use of the means already available for creating additional currency against sterling in accordance with the needs of the market. They will not hesitate to ask for further statutory powers if they are at any time convinced that their existing powers are insufficient. But they do not regard such action as necessary or desirable at the present time. Neither do they propose to introduce legislation, until the limit up to which emergency currency may be issued against internal trade bills. They have, however, come to the conclusion that some modification is desirable in the conditions governing the issue of emergency currency. At present the rule is that no loan may be made to the Imperial Bank from the Paper Currency Reserve unless Bank rate is not below 6½, and that no more than 4 crores can be issued when Bank rate is below 7½, a further 4 crores when Bank rate is 7½, and the remaining 4 crores when the Bank rate is at 6 per cent. It is proposed in future while retaining the limit of 4 crores when the Bank rate is at 6 per cent. to permit the issue of the remaining 8 crores when the Bank rate is at 7 per cent. or over, without any specified limit at 7 per cent.

The Government of India hope that this modification of the rules will enable the emergency currency provisions to be applied with greater elasticity.

In acknowledging the receipt of the letter on the 1st October the Committee did not attempt to discuss all the important issues with which it dealt. But they briefly re-stated their position, which had not been, they said, modified by the considerations

advanced by the Finance Department. They indicated the increasing gravity of the situation as was evidenced by the Imperial Bank's percentage of cash to liabilities, and they added :—

It follows that the Imperial Bank will be compelled, as the Committee apprehended would be the case, to begin the forthcoming busy season with a cash balance altogether inadequate for the needs of the trade of the country. It will be therefore for the Government to adopt such remedial measures as may be possible; and in this connection the Committee are glad to note, from your eighth paragraph, that the Government are prepared to continue to make full use of the means already available for creating additional currency against sterling securities; and that they will not hesitate to ask for further statutory powers if they are at any time convinced that their existing powers are insufficient. This announcement has been received with satisfaction by the Committee, but at the same time they cannot help feeling that it would have created much more confidence had it not been so largely qualified by the views expressed in the paragraphs preceding it, and had it been accompanied by an assurance that statutory powers for the creation of additional currency will be taken before, and not after, a situation of acute stringency develops. They feel therefore that they must again emphasise the point that the responsibility for the provision of sufficient currency to ensure stable trade conditions within the country rests upon the Government. With reference to your fourth paragraph the Committee, in suggesting the purchase of sterling, wished principally to emphasise that the initiative in respect of such purchases must come from the Government. In making its purchases the Government will need to choose its market as carefully as any merchant remitter; in other words it will have to exercise the same prudence and discretion in its purchases as it has exercised hitherto.

**The Currency Question: Proposed purchase of sterling at Karachi.**—The Committee of the Karachi Chamber invited attention, in September last, to a representation which they had made to the Government of India, in connection with the Government purchases of sterling. The two following suggestions were put forward by Karachi :—

(a) That the sale of rupees should be made by tender once a week, tenders all receivable at one place by a fixed hour, the successful tenderer to be paid as applied for in Calcutta, Bombay, Madras and/or Karachi;

(b) That subsequently special allotments should be made at a higher rate fixed for the week as announced by Government, and that the Government buying up rupees quickly whenever rupees might be in demand with all the risks of value re-acton should be abandoned.

The Committee of this Chamber had no objection to the Government of India buying sterling in Karachi as well as in Bombay and Calcutta. But they could not see their way to support the changes in the method of buying which are set out above. They were not prepared to accept the view that there was, as Karachi suggested, general dissatisfaction with the way in which the Government purchases were made. Mistakes there had doubtless been, and there had also been criticism on points of detail. It was likewise true that for a time the Government forced the rates up too rapidly, but their later operations had not shown the same anxiety in that direction. Furthermore it was to be expected, the Committee thought, that any method which might be adopted would be criticised; and that it was probably impossible to devise machinery that would work equally well in all circumstances. But they considered that on the whole the Government's method of buying was sound, and they were not therefore disposed to support proposals for disturbing it.

**The Indian Stamp Act, 1899—Stamp duty on workmen's insurance policies.**—In 1923 the Committee made a suggestion to the Government of India, through the Government of Bengal, in respect of the stamp duty on workmen's compensation policies. This was that the duty should be leviable on every policy at a uniform rate of eight annas, irrespective of the number of workmen covered by the policy. The Government of India, in commenting on the suggestion, expressed the opinion that it would be preferable to regulate the duties on such policies according to the amount of the premium. They thought that a rate of one rupee for every Rs. 1,000 of premium paid would be suitable for the purpose.

In June last the Committee, after consulting the Calcutta Accident Insurance Association, took exception to this basis. They pointed out that in many cases the amount of the premium paid would be trivial; and that one rupee on every Rs. 1,000 would be a comparatively high charge on the revenues of the insurance companies. They also mentioned that, under the English Act, workmen's compensation policies are charged at a uniform rate of six pence, irrespective of the amount of premium paid, or the number of workers covered. A uniform rate of eight annas in this country would be therefore in accordance with English practice. It has to be remembered that stamp duty on these policies is a charge on administration, and that it consequently increases the cost of providing insurance. And, as the cost of insurance falls on industry, it is to the advantage of all concerned that stamp duty—in common with all other charges—should be as low as possible.

The Committee, while urging this view, said that if the Government of India had definitely decided upon a scale the rate ought not to be more than one anna for every Rs. 100 of premium. On the 26th June the Government of India notified as follows:—“In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899, that where the stamp duty chargeable under the Act on the policies in question exceeds the amount which would be chargeable if the duty were calculated at the rate of one-tenth per cent. of the premium payable, the duty chargeable shall be reduced to that amount.” Subsequently the Committee were informed by the Government of Bengal that the Government of India contemplated an amendment of article 47 of Schedule I of the Stamp Act so as to provide specifically for such policies; and that they would, in this connection, consider the criticism submitted by the Chamber as to the duty being a burden in cases where the amount of premium paid is trivial.

**The Indian (Specified Instruments) Stamp Act, 1924.**—On the 1st October 1923 the Indian Stamp (Amendment) Act of that year came into operation. According to its provisions the stamp duty was increased on certain of the instruments that are reserved for central legislation. These were share certificates, letters

of allotment of shares, letters of credit, proxies, and demand promissory notes. By some inadvertence the provisions of the Act did not become generally known throughout the country until after the 1st October 1923; and a number of instruments were in consequence executed on insufficient stamps. In order to avoid hardship to the parties interested in these instruments the Government of India decided to validate, without penalty, all such if executed after the 30th September 1923 and before the 1st January 1924. This decision was given effect to by the Indian (Specified Instruments) Stamp Act 1924 which is named above.

The Upper India Chamber pointed out that in some cases share certificates and proxies had been stamped at the enhanced rate of two annas but with two anna postage stamps instead of with revenue adhesive stamps. And they enquired whether the Bengal Chamber would support a representation to Government in favour of an Act validating, without penalty, any share certificates and proxies that had been so stamped between the 1st October 1923 and the 14th May 1924. This proposal was of course designed to overcome a difficulty essentially different from that which the Indian (Specified Instruments) Stamp Act of 1924 was intended to deal with. For it had been common knowledge for many years that the only postage stamps which can be used as revenue stamps were the one anna and the half anna. The Committee of this Chamber questioned therefore if the Government of India would be disposed to legislate unless it could be shown that some really serious difficulty had been created. On the other hand it was not easy, they thought, to see where such a difficulty could arise, in view of the fact that all documents which are wrongly stamped with two anna postage stamps may be validated at the Stamp Office on payment of the required penalty. Although they took this view the Committee suggested to the Upper India Chamber that the Government might be asked to enlarge the number of the so-called unified stamps; in other words, to permit certain postage stamps—in addition to the anna and the half anna—to be used as revenue stamps. With this suggestion the Upper India Chamber agreed, and the Government of India were accordingly invited to consider the question of introducing a unified two anna stamp. In reply the Finance Department said that the question of permitting the use of both two anna and four anna postage stamps for revenue purposes was already under consideration. And on the 5th January 1925 the Government of India notified that, except as otherwise provided by the Indian Stamp Rules, the adhesive stamps used to denote duty might be 4 annas or 2 annas or 1 anna or  $\frac{1}{2}$  anna postage or revenue stamps or both postage and revenue stamps.

**The Indian Stamp Act, 1899: Stamps on receipts for salaries, etc.**—The attention of the Committee was recently drawn to section 36 of the English Finance Act, 1924, by which an exemption clause is inserted in the English Stamp Act, 1891 (54 and

55 Vic. ch. 39) in respect of stamp duty for receipts for salaries, wages, etc. The clause reads as follows:—

Receipt given for or on account of any salary, pay or wages or for or on account of any other like payment made to or for the account or benefit of any person being the holder of an office or an employee in respect of his office or employment or for or on account of money paid in respect of any pension, superannuation allowance, compassionate allowance, or other like allowance.

It appeared to the Committee that the concession which is thus allowed to employees in the United Kingdom might usefully be allowed in this country also. They accordingly suggested to the Government of India that a suitable amendment of the Indian Stamp Act should be undertaken when that Act is being next revised.

**Proposed elimination of pies from banking transactions.**—At the instance of the Karachi Chamber of Commerce the Associated Chambers, at their annual meeting in December 1923, adopted the following resolution:

That in the opinion of this Association legislation to permit the elimination of pies from all banking transactions in India should be considered by the Government of India.

This proposal with which the Committee of the Bengal Chamber were not greatly in sympathy was not proceeded with. Banking opinion was against it, and the Karachi Chamber accordingly withdrew its support. The Bombay and Bengal Chambers were also of the opinion that legislation should not be asked for.

**The Indian Coinage Act, 1906.**—During the last cold weather session of the legislature the Government of India introduced in the Legislative Assembly a Bill to amend the Indian Coinage Act, 1906. In the Act as it stood there was no provision whereby the legal tender attribute of coin might be withdrawn. In other words coin that was once legal tender in India was always legal tender. And, in order to prevent the circulation of counterfeit coin of any particular denomination, the only action possible was to discontinue the re-issue of coin of that denomination from treasuries and currency offices, as was done in the case of the 8 anna nickel coin. But this process was not completely effective since coins that did not find their way to the treasuries and currency offices continued to circulate as legal tender. It was therefore proposed so to amend the Act as to empower the Government to withdraw, by notification, the legal tender attribute of coin of any denomination or date except the gold coins dealt with in section 11 of the Act. In the event of excessive counterfeiting of any particular denomination of coin it would then be possible for the Government to take action which would stop the circulation of counterfeits and ensure a prompt withdrawal of the genuine coin.

The Committee of the Chamber offered no comment on the Bill which appeared to them to be a useful measure. It was passed into law by the Legislative Assembly on the 26th March 1924.

## INDUSTRIAL

**The Indian Factories Act, 1911.**—By Act II of 1922 certain important modifications were made in the Indian Factories Act of 1911. Subsequently administrative difficulties were experienced and several corrections were effected by Act IX of 1923. In June of that year the Government of India, in a letter to the local Governments, raised the question of whether any amendments of substance were required in the law as contained in the three Acts cited. The Government of India asked for brief notes of any difficulties that may have been experienced; and they said that should the difficulties thus brought to light be numerous and important they thought that it might be desirable to bring them, at a later stage, before a conference of factory inspectors.

The Government of Bengal referred to the Chamber on the subject, and the Committee gave it close attention, in consultation with a specially appointed Sub-Committee of members interested in the working of the Factories Acts. The substance of the views of the Committee had to be delayed until early in 1924, when they were set forth in a representation to the Government of Bengal. The various recommendations made cannot be specified here in detail, but one of the most important had reference to the working of section 21 of the Act as amended. In the Act of 1911 this section fixed for each working day, at intervals not exceeding six hours, rest periods of not less than half an hour. In the revised Act the section was so amended as to provide that, at intervals not exceeding six hours, periods of rest of not less than one hour must be allowed. The Committee took strong exception to this revised section, expressing the opinion that it was impracticable, and that engineering works, ship repairing yards, cotton mills, and other factories had been compelled to abandon their attempts to enforce it. The Government of India had suggested that the section should be so amended as to provide that the two half hour intervals should be distributed throughout the day in any convenient manner so long as no employee was required to work for more than five hours continuously. But to the Committee an amendment on these lines did not seem to be sufficient. They were decidedly of the opinion that those factories which work less than ten hours daily ought not to be required to give more than one interval of half an hour daily; and they recommended that the local Government should be empowered by the section to reduce, if it thought fit, the length of the rest period accordingly in respect of this class of factories. Where overtime was worked rest periods of half an hour each should be given at intervals not exceeding six hours.

The Committee also made a number of important proposals with reference to those sections of the Act which provide for exemptions by the local Government; but space does not permit of the de-

tails of these proposals being set out here. In addition the Committee referred to a question regarding section 35, which section provides for the maintenance of a register of workers in a prescribed form. The Committee pointed out that the names of workers employed on the contract system should not be included in such a register, and that the names of casual labourers were likewise impossible to obtain. They suggested that, to overcome these difficulties, the local Government should be empowered to exempt from the provisions of the section on such conditions if any it might impose, any class of factory or any class of labour.

**The Bengal Factories Rules, 1923: Septic tank latrines.**—The Committee noticed that, in September last, the Government of Bengal proposed to insert a new rule, 38A, in the Bengal Factories Rules, 1923. The object of this rule was to introduce certain regulations in regard to septic tank latrines. The provisions of the rule were considered by the Committee in consultation with the Indian Jute Mills Association, the Indian Mining Association, and the Indian Tea Association, but no exception was taken to them.

**Maternity Benefits.**—In the Legislative Assembly, on the 6th June 1924, questions were asked as to whether the Government of India, or any of the local Governments, had tried to persuade large employers of labour to introduce voluntarily schemes for maternity benefits in their industrial undertakings. It was also suggested that reports should be called for from the local Governments as to any such schemes which may be in existence at present in factories, mines, and tea and coffee estates. The Government of India subsequently asked the local Governments to submit reports showing how far the efforts made to enlist the sympathy, and co-operation of employers in the matter had been successful, and giving details of the schemes in operation.

The Government of Bengal consulted the Chamber, and the Committee, after communicating with the Indian Tea Association, the Indian Mining Association, and the Indian Jute Mills Association, submitted particulars of the various schemes in operation in the tea, coal, and jute industries.

A Maternity Benefits Bill was introduced in the Legislative Assembly by Mr. N. M. Joshi, and at the time of writing this report it was engaging the attention of the Committee.

**The Cotton Ginning and Pressing Factories Bill.**—In the last annual report the Committee referred to proposals for legislation to provide for the regulation of cotton gins and presses. It was originally suggested that the Government of India should undertake all-India legislation for the licensing of these factories. But the Central Cotton Committee did not favour a licensing system: they proposed that the legislation should provide for the com-

pulsory marking, in a satisfactory manner, of all bales; the maintenance of press records of ownership to enable cotton to be traced through the press to the original owner; and the compulsory furnishing of fortnightly returns by cotton presses. They also recommended that the Act should empower local Governments to frame rules for the better management of ginning and pressing factories, particularly in respect of plans for new factories and the proper paving of press-houses.

A Bill to provide for these objects was introduced in the Legislative Assembly, by the Government of India, during the last autumn session, and it was circulated to the local Governments for opinions in due course. The Government of Bengal consulted the Chamber with reference to it, and the Committee replied favouring it. When discussing the question of the regulation of gins and presses in 1923 the Committee said, in answer to questions put by the Government of India :

- (a) That they agreed that the idea of central legislation for the licensing of cotton gins and presses should be abandoned;
- (b) That in their opinion the Government of India should introduce a Bill to provide : (i) for the adequate marking of bales of cotton to enable ownership to be established; (ii) for the compulsory maintenance in the presses of such records as are necessary for this purpose; and (iii) for the compulsory submission of statistical returns by pressing factories; and
- (c) That the Bill should also provide : (i) for all new ginning factories to have separate entrances and exits for unginced and ginced cotton; (ii) for press-houses handling cotton on the ground floor to have such floor paved; and (iii) for the use of the certified standard weights prescribed for the district, and also for the use of correct scales.

The Bill was restricted to the foregoing matters, and the Committee consequently approved of its provisions. They were not sure that there was need to apply it to the provinces of Bengal and Assam, seeing that in each of these provinces the area under cotton is only 0.2 per cent. of the total area under cotton in India. They also put forward certain other minor suggestions.

**Restriction on the import of cotton seed and plants into French Colonies.**—It was notified recently that the entry into Madagascar of cotton plants, cuttings (green or dry), un-ginned cotton, and cotton seed from Egypt, British East Africa, German East Africa, Nigeria, Sierra Leone, Asia, Brazil, Mexico, and the Hawaii Islands had been prohibited. The entry into and distribution in the colony of cotton plants and seed is only authorised on presentation of a certificate delivered by a competent authority in the country of origin. The certificate has to attest that the plants and seed were not collected in the countries named above, and it has to bear a *visa* of the principal French authorities. The order applies also to all plants, cuttings, and seeds susceptible of harbouring the pink Boll-worm such as the *hibiscus cannabinus* and *hibiscus aculantius*.



**Government competition with private enterprise.**—At the annual general meeting of the Associated Chambers of Commerce which was held in Bombay in December 1923, the following resolution was unanimously adopted :—

This Association reiterates the request put forward at the last annual general meeting of the Association that Government should declare its policy in regard to private trading by Imperial and local Government institutions and satisfy the Association that it is contrary to the policy of the Government to compete with private enterprise.

In July 1923 the Government made a statement on the subject, but in replying to the resolution they supplemented this by a further letter, dated 28th April 1924, from the Department of Industries and Labour to the Associated Chambers. In the course of this letter they pointed out that the rules made under the Government of India Act give power to the Governments of Governors' provinces to control the development of industries and the purchase and provision of stores for their own use. The only exception is that the purchase of imported stores is subject to any rules which may be made by the Secretary of State in Council. Provincial Governments are therefore entirely responsible for the manner in which institutions or factories under their control are conducted. But the central Government have nevertheless indicated the policy which they think that local Governments should follow. This policy is that the manufacture of articles obtainable from private producers should not be undertaken in Government factories unless special military considerations, or other reasons, render manufacture by Government necessary or desirable.

Of late the case of the Kerala Soap Factory at Calicut has been brought before the notice of the Committee. This factory was started by the Government of Madras several years ago with a view to the development of the soap industry of the Madras Presidency. It was recently transferred to a new building which has been specially constructed for it; and its maximum output, exclusive of soft soap, is over 1,000 tons yearly. The object of establishing it was to demonstrate that soap can be made profitably in the Madras Presidency, and to train students in the higher technology of the oil and fat industries. So far as the training of students is concerned no exception can be taken to the institute. But it also offers soap to the public in direct competition with private enterprise. It is true that there are no other soap factories in the Madras Presidency; but even so it is not right that any privately-owned soap-making concern located outside the Presidency should have to compete with the State in the Madras market.

To the Committee of the Chamber the operations of the institute suggest that the Government of Madras have departed widely from the principle laid down by the Government of India. For, so far as is known to them, there can be no special military considerations or other reasons which make it necessary for the manufacture of an article such as soap to be undertaken by the Government. In

fact the institute appears to them to be a particularly bad example of trading by the State, and they feel that it ought to be closed without further delay.

**The Indian Mines Act, 1923: Exemption of mines from the operation of the Act.**—In the last annual report the Committee stated the views which they had expressed upon certain proposals for the exemption of mines from the operation of the new Indian Mines Act. On the 26th July 1924 the exemptions, as finally determined by the Government of India, were published under a notification and made operative. The reasons underlying the more important decisions were stated in a circular from the Department of Industries and Labour to the local Governments. The Committee of the Chamber offered no further comment on the subject.

**The Indian Mines Act, 1923.**—The new Indian Mines Act, IV of 1923, came into operation on the 1st July 1924. It took the place of the Act of 1901, and it made certain changes in the law as contained in that statute. By section 30 of the Act the Governor-in-Council is empowered to make rules dealing with various matters; and on the 19th May 1924 the Government of Bengal published a draft set of rules for criticism. The draft was forwarded to the Chamber by Government for an expression of opinion, but the Committee did not offer any suggestions or comments with reference to it. They were however in general accord with the views expressed by the Committee of the Indian Mining Association who, in a representation to the Government of Bihar and Orissa, dealt with numerous points of importance. The rules were issued by the Government of Bengal and brought into operation at the end of August.

An additional rule dealing with the payment of expenses incurred in connection with enquiries into accidents in mines was published for criticism on the 30th August by the Government of Bengal. The Indian Mining Association had no remarks to offer on this proposed rule, nor did the Chamber comment upon it.

**Recommendations of the Coalfields Committee 1920: Sand-stowing.**—The views of the Committee of the Chamber upon certain proposals put forward by the Government of India in regard to sand-stowing in mines were defined in the last annual report. The Committee favoured special legislation being undertaken by the central legislature to enable colliery-owners to obtain sand at reasonable prices. In December 1923 a conference was held in Calcutta for the discussion of the question. The points before the conference were as to whether legislation should be undertaken with the object of assisting owners of mines who wished to resort to the practice of sand-stowing, and, if so, as to what form such legislation should take; and, further, whether the legislation

should be introduced in the Indian legislature, or in the local Council. The Committee were subsequently informed by the Government of Bengal that the consensus of opinion at the conference was that the practical difficulties in obtaining sand for sand-stowing purposes had not been so serious as to justify legislation; and that, influenced by this consideration, the Government of India had decided to take no further steps towards initiating special legislation in the central legislature.

**The Coal Trade Committee of Enquiry.**—At the meeting of the Associated Chambers of Commerce held in Bombay in December 1923 a resolution proposing the appointment of a committee of enquiry into matters affecting the coal trade was unanimously adopted. The idea was that this committee should be instructed "to ascertain whether having regard to the adequate supply of the needs of industries established in the country the principle of allowing a railway freight rebate on export and coastwise coal should be introduced." Subsequently the Legislative Assembly passed a recommendation in favour of the imposition of a countervailing duty on South African coal. This recommendation was not accepted by the Government of India, but the Tariff Board were directed to investigate the question of countervailing the South African State rebate, and to report.

Soon after the announcement of this decision by the Government the Associated Chambers again pressed their proposal that a committee of enquiry should be constituted. They said that the industry was labouring under serious difficulties and disabilities, and that these would not be overcome until their causes had been explored. The present was therefore, it seemed to them, an opportune time for such an investigation to be undertaken, and for this task they suggested the appointment of an impartial and influential committee of enquiry. The Chambers mentioned the matters which in their opinion needed to be investigated. These had been previously stated in the Legislative Assembly by Mr. W. S. J. Wilson in a question put by him on the 24th March 1924: the following is a complete list:—

- (a) To enquire into the question of the loss of export markets; and the proposed increase of the railway freight rebate in Rs. 2 per ton;
- (b) To consider the steps to be taken to secure an adequate supply of coal for the needs of the industries established in the country including the possibility of reducing railway freights in respect of long distance industrial centres;
- (c) To enquire into: (i) the proposed institution of special allotments of railway wagons for mineral traffic; (ii) the provision of suitable types of wagons for such traffic; (iii) the provision of quick-running trains;
- (d) To enquire into: (i) the question of the reduction of shipping charges including the provision of modern appliances for tipping wagons; (ii) the elimination of dumping charges at the Kidderpur Docks; (iii) the reduction of port charges; and (iv) generally the discharging conditions and facilities at ports of import; and
- (e) To enquire into the question of loading and grading at the collieries with special reference to the combined working of groups for grading and despatching.

By a resolution, dated 20th September 1924, the Government of India appointed a Committee of Enquiry with the following terms to enquire and report:—

- (1) generally what measures can be taken by Government, by the coal trade, by the railways and by the ports, whether singly or in combination, to stimulate the export of suitable coal from Calcutta to Indian and foreign ports; and
- (2) in particular, whether effective measures can be taken for the pooling and grading of Indian coal for export and for bunkering, and how the cost of such measures should be met.

Mr. F. Noyce, C.S.I., G.B.E., I.C.S., was appointed to be President of the Committee, the members being: the Chief Mining Engineer to the Railway Board, Mr. F. C. Legge, C.B.E., Director of Wagon Interchange; Mr. S. C. Stuart Williams, Chairman, Calcutta Port Commissioners; Mr. A. A. F. Bray, Chairman of the Indian Mining Association; Mr. W. C. Banerjee, Vice Chairman, Indian Mining Federation; Sir Rajendra Nath Mookerjee, K.C.I.E., K.C.V.O., of Messrs. Martin & Co., Calcutta, and the Hon'ble Mr. J. W. A. Bell, of Messrs. Mackinnon, Mackenzie & Co., with Mr. H. P. V. Townend, I.C.S., Secretary.

Dissatisfaction with the terms of reference to this Committee was expressed at the annual general meeting of the Associated Chambers of Commerce which was held in Calcutta on the 15th and 16th December 1924, when the following resolution was unanimously adopted, on the motion of the Upper India Chamber:—

That in the opinion of this Association the terms of reference to the Coal Committee now sitting are inadequate in their scope, and that they ignore the interests of coal users in India. This Association, therefore, strongly urges on Government the necessity for supplementing the present enquiry by a direction that the Coal Committee shall consider the steps to be taken to secure an adequate supply of coal for the needs of the industries established in the country, including the possibility of reducing railway freights in respect of long distance industrial centres.

**The Coal Trade: Railway rates.**—Early in the year the Coal Transportation Advisory Committee considered the question of inducing large consumers of coal—industrial, public utility, municipal, or Government—to build up reserve stocks of coal during periods of comparative wagon plenty. With this end in view they formulated a scheme whereby, during the slack period, lower railway rates would be charged for the carriage of coal from the colliery to destination than during the busy season.

The Committee of the Chamber considered this scheme and communicated with the Indian Mining Association in regard to it. They favoured the principle of seasonal rates upon which it was based, and they recommended that the Association should urge it upon the attention of the Railway Board. They thought that the best way of giving effect to the principle would be to introduce, from the 15th June to 15th October, a slack season rebate on all coal despatched from the collieries, including coal for export, irrespective of whether such coal is for ordinary running consumption, or for the purpose of building up stocks. The rebate might be, the

Committee suggested, at the rate of 8 annas per ton on the basis of Jherria to Calcutta, and proportionately to other destinations such as Bombay, Cawnpore, Madras, etc. It would be for the consumer to say whether this rate was equivalent to, or not less than, the interest on the additional capital which would be locked up in his increased coal stocks. The Indian Mining Association agreed with the Committee, and submitted the proposal to the Railway Board.

**Proposed legislation for the investigation and settlement of trade disputes.**—Reference was made in the report for the year 1920 to a proposal for the introduction of legislation on the lines of the English Industrial Courts Act of 1919. The Chamber then expressed the opinion that all-India legislation on the lines of the English statute would be of no value and should not be undertaken. So far as the Chamber is concerned no further action has been taken until the publication, in September last, of a circular letter addressed by the Government for the investigation and settlement of trade disputes. It appeared from this communication that the Government of India were of the opinion in 1919-20 that legislation on English lines was unlikely to be effective in this country in preventing, or securing the early settlement of, strikes. The majority of the local Governments agreed with this view at that time, and there was no large body of public opinion in favour of legislation of the type in question. But the Government of India now hold that the position has undergone considerable alteration since 1920, and in support of this they said :—

The increase of industrial unrest in the winter of 1920-21 led to the stimulation of public interest in labour questions, and the importance of the problem raised by strikes and lock-outs received general recognition. The fact that several of the more protracted strikes occurred in public utility services strengthened the demand that some efforts should be made towards a solution of the problem. In nearly every strike or lock-out of importance which has occurred in the last three years there has been a fairly strong demand from some section of the public for a reference of the points at issue to arbitration. The increased attention given to industrial disputes has, moreover, been followed by a steady increase in the influence exerted by public opinion on the course of those disputes. This influence has been promptly recognized by employers and workers, and in all the more serious strikes both parties to a dispute now endeavour, by the presentation of their case in the press and elsewhere, to influence public opinion towards the support of their claim.

It is not irrelevant to refer in this connection to the gradual growth of trade unionism in India. It is true that trade unions may be said to be in their infancy in this country, and such unions as exist are far from having adopted the more advanced principles on which the trade unionism of western countries is based. Although, however, the organization of trade unions in India is as yet undeveloped, it is only reasonable to suppose that there is likely to increase as they gain cohesion and the sense of responsibility, and the advance of trade unionism should be stimulated, if legislation for the registration and protection of trade unions, about which I have addressed you in my letter No. L-295, dated the 30th August 1924, is passed. The growth of trade unions in this country is likely, in the opinion of the Government of India, to render legislative measures for the investigation and settlement of trade disputes at once more necessary and more easy of application.

It appears to the Government of India, therefore, that the time is now ripe for undertaking legislation of some kind, designed with a view to assisting in the prevention, or settlement, of trade disputes. They are further of opinion that the

question is an all-India question, and that the legislation should be introduced in the Central legislature, and with this view they have prepared a draft Bill, which is forwarded with this letter. No legislation of the type suggested can be effective unless supported by a large measure of public opinion, and the Government of India are anxious to give full opportunity for criticism before they present any proposal to the legislature. The draft Bill must, therefore, be regarded as embodying suggestions of a provisional nature, on which they desire public opinion to be freely canvassed. They have preferred to express their views in the form of a Bill rather than in the more usual form of a general discussion, because they believe that, in a matter of this kind, those interested will find it easier to approve or to criticize concrete proposals than to express abstract opinions on the question at issue.

The Committee of the Chamber gave much care and attention to their examination of the Bill, in which enquiry they were assisted by their Industrial Legislation Sub-Committee. They could not see their way to support the Bill, and they explained their position at length in a representation which they made to the local Government on the 30th December 1924. There is no need to detail the provisions of the Bill here further than to say that it consists of eighteen clauses, the first fifteen of which are based on the principles of Part II of the English Industrial Courts Act of 1919. In other words, it is proposed to establish courts or boards of enquiry for the investigation and settlement of industrial disputes. But although the powers of a court of justice in respect of the discovery and disclosure of documents are to be conferred on these boards their findings will have no effectual validity. The other three clauses of the Bill, namely 16, 17 and 18 deal with strikes in connection with public utility services; and their provisions seem to the Committee to constitute a half-hearted measure of compulsion. Although they are in favour of legislation designed to prevent the occurrence of strikes and lock-outs in public utility services the Committee doubt if these provisions will be in any way effective. They explained their views in detail in their representation, and they summarised their position as follows :—

- (a) That in so far as private industrial disputes are concerned the legislation ought not to be proceeded with, inasmuch as it is altogether premature, seeing that the boards of enquiry will be entirely ineffective in the absence of an organised trade union system which must take time to establish, but
- (b) That if the legislation is proceeded with, then private industrial disputes should not be referred to the board, except at the instance of the parties to such disputes; and the compulsory powers which are contemplated by section 9(2) and section 14, and which are thoroughly objectionable, should be withdrawn;
- (c) That although legislation for the prevention of strikes and lock-outs in public utility services is desirable the provisions of the Bill are not likely to effect prevention; and
- (d) That in these circumstances it would be wise—at least so far as regards Bengal—to leave industrial disputes in such services to be dealt with by the conclusion of courts, provision for the establishment of which has been already made.

**Proposed trade union legislation.**—It was stated in the report for the year 1922 that the Chamber had made a representation to the Government of Bengal on the proposal for the introduction of legislation for the registration and protection of trade

unions. The question arose from a recommendation which was made by the Legislative Assembly early in 1921; and the Government of India thereupon consulted the local Governments. After receiving and considering their replies the Government of India drafted a Trade Union Bill, which they circulated at the end of August last. On the Bill being sent to the Chamber by the Government of Bengal the Committee, examined it, in consultation with their Industrial Sub-Committee, and they expressed their views upon it in a letter which they published quite recently. The question is too complicated to admit of it being discussed here in detail, but the general attitude of the Committee towards the proposed legislation will be clear from the following extract from their letter:—

The general position of the Chamber in respect of trade union legislation was defined in the Committee's letter No. 1663, dated 26th May 1922, to your Department. It was, briefly, that according to the information before them there were but few labour organisations in India having for their object the protection, and the improvement, of the conditions of the workmen represented by them. But the Committee thought that these and similar bodies should be encouraged to develop along proper lines; and that legislation with that and in view might be undertaken. At the same time they deprecated "the application to India, where *bona fide* labour bodies are recent in origin, few in number, and premature in organisation, of legislation framed to "ant conditions in western countries where labour unions are of long standing, "numerous and highly organised." And they went on to emphasise the point that precede but had followed the establishment of labour organisations. Although they held this view the Committee of course recognised that advantage ought to be taken of the experience gained in the United Kingdom; and they did not object to be the main features of the proposals which were at that time before them. They have not since changed their attitude and, subject to certain important modifications which I am to specify, they accept the leading principles of the Bill which is now under consideration. For they believe now, as they believed two years ago, that genuine combinations of workers, formed not with the object of creating discord but with the object of advancing the prosperity of the workers, will be welcomed by employers of labour.

As regards the provisions of the Bill, the Committee have dealt with the following points: (a) the exclusion of political purposes from the statutory objects of a trade union; (b) registration; (c) immunity from civil suits; and (d) picketing. With reference to (a), it has to be noted that political purposes are by the Bill excluded from the list of the statutory objects to which the funds of a trade union may be devoted. But the Committee think that something more than this may be needed to preclude the possibility of unions developing into political organisations; and they have suggested that three-fourths of the members of the executive of every union should be persons actually employed as workers in the industry with which the union is connected. They also think that an attempt should be made to insert in the Bill provisions penalising the expenditure of union funds in any shape on political work. With reference to the question of the registration of trade unions, the Committee have re-affirmed their previous opinion that registration ought to be compulsory. There are unquestionably difficulties in the way of compulsory registration, but the Committee think nevertheless that the question ought to be further considered. They

cannot see their way to support those provisions of the Bill which seek to give, in certain circumstances, immunity to trade unions from civil suits in respect of acts done in contemplation, or furtherance, of a trade dispute. Nor do they support the decision of the Government of India to exclude from the Bill any provisions relating to picketing. They recommend that a definite responsibility should be laid on the unions, or their executives, for the prevention of the issue of any orders authorising picketing in any form by the members of the union. And further that, should the unions authorise, or their members or executives take part in, picketing they should be held responsible for their actions and their funds should be made liable accordingly.

#### MUNICIPAL

**The Telephone Service: The message rate system.**—The question of the introduction in Calcutta of the message rate system of charging for telephones was referred to in the last annual report, where it was mentioned that an investigation was being made by a Committee appointed by the Government of Bengal. This Committee examined the proposal of the Bengal Telephone Corporation Ltd. to introduce the message rate system, and it reported in favour of the proposal, being convinced "that the message rate is in principle the fairest and the most logical method of charging for telephone services". When the report of the Investigating Committee came before the Chamber this conclusion was not contested. On the contrary the Committee of the Chamber agreed that the message rate is the only strictly equitable basis of charging for a telephone service. But they discussed in some detail the matter of the charges to be levied under the new system. The Telephone Committee recommended:—

(a) that there should be an installation fee of Rs. 30 payable when a new subscriber signs his contract;

(b) that the installation rental should be Rs. 12 monthly payable in advance, and that the message rate should be twelve calls to the rupee;

(c) that for subscribers with ninety calls or less the rental charge should be Rs. 10 monthly payable in advance, and the message rate ten calls to the rupee;

(d) that the Telephone Corporation should be given discretion to demand a deposit of not more than Rs. 50 as the security for the due payment of the telephone charges, but that this power should be used only in clear cases of necessity; and

(e) that bills should be submitted monthly, and that there should be a rebate of 5 per cent from the charge for calls in return for prompt payment.

The Committee of the Chamber thought that this scale of charges might be accepted by the commercial community subject to the three following conditions:—

(a) That the revenue of the Telephone Corporation under the new system should not be permitted to exceed what it would have been had the Corporation charged the maximum flat rate of Rs. 350 yearly on all present and all new connections. In the event of the revenue exceeding this limit a rebate—in addition

to the rebate mentioned below—would be given to all subscribers. The amount of this rebate would be the extent of the excess revenue and it would be distributed pro rata among the subscribers:

(b) That the rates should be definitely re-considered and revised in 1926 with a view to a reduction;

(c) That in the meantime a rebate should be given to the large users. It is suggested that this rebate should be on a sliding scale, that it should be payable yearly and that by the term large user should be understood a subscriber who puts through at least 7000 calls annually. It might be at the rate of

5% off the charge for calls	7000 to	8499
10% " " " "	8500 to	9999
15% " " " "	10000 to	11499
20% " " " "	11600 to	12999
25% " " " "	13000 and over.	

After some correspondence and discussion with the Telephone Corporation the Committee modified these conditions to the extent that they withdrew condition (c) on the distinct understanding that the figures in condition (a) were reduced from Rs. 350 to Rs. 300. In other words, they proposed to reduce the limit of the Corporation's revenue on a flat rate basis from Rs. 350 to Rs. 300.

The new system of charging came into operation with general effect from the 1st November 1924, and sufficient time has not since elapsed to enable an opinion to be expressed upon it. But so far as the Chamber is concerned the Committee believe that the opinion which they expressed three years ago still holds good. It was to the effect that for a really efficient telephone service merchants will willingly pay. And it was because they believe that this is the case that the Committee accepted the new scheme. An investigation by an impartial body had led to the conclusion that the introduction of the message rate would tend towards an improvement in the efficiency of the service. This conclusion the Committee of the Chamber were willing to accept, and they thought therefore that the system should be introduced and be given a fair trial. If it really leads to an improvement they do not anticipate that objection to its cost will be raised by merchants. But if there is no marked improvement in the service then the members of the Chamber will undoubtedly protest most strongly against their being required to pay more for an inefficient service.

**Calcutta Electric Supply Corporation Ltd.**—The Committee have been in correspondence, during the year, with the Board of Directors of the Calcutta Electric Supply Corporation Ltd., in regard to various matters affecting the supply of electric current in Calcutta. There is no need for them to set out this correspondence here, further than to say that it dealt chiefly with the question of rates, and cognate matters. The Committee expressed the opinion that connections in Calcutta are capable of great extension. The general consumer would benefit equally with the Corporation in an enlargement of the scope of the supply of electricity; and they consequently urged that the Corporation should endeavour to provide promptly for the needs of

would-be consumers. Further, the Committee recommended the establishment of a sales department, the sole purpose of which would be to demonstrate the various uses of electricity, and to obtain new consumers. If the installation department were so improved that connections required by new consumers were provided quickly, a rapid increase in total units generated might be expected. There would consequently be a reduction in generating costs, and a reduction of rates for private and industrial supply.

The Board of Directors of the Corporation went into these matters in detail, and expressed their views at length. They maintained that their rates compared favourably with those charged by any supply system in the United Kingdom, and they quoted examples of various British systems in support of this contention. They agreed that would-be consumers were not being given connections so quickly as is desirable, but they said that every effort was being made to expedite this work, and that it was proceeding as rapidly as the supply of skilled men would admit. As regards the establishment of a sales department, they had been so far unwilling to interfere with private enterprise, as there are many show-rooms in Calcutta where the numerous devices for the application of electricity to domestic purposes are on view.

Another matter in regard to which the Committee have been in correspondence with the Corporation is the change from direct current to alternating current which has been made in the Ballygunge area. Users of fans in Ballygunge have objected strongly to the A. C. installation which has taken the place of the former D. C. The new A. C. fans are said to be very unsatisfactory as compared with the old D. C. fans, while the bills for current are said to be higher. The Corporation does not admit this, being of the opinion that the complaints are due to the high temperatures experienced during the last hot season; and to leakages of consumers' installations. Moreover, they claim that complaints received from D. C. consumers were greater in proportion than from consumers on the A. C. supply.

Notwithstanding this explanation the Committee are not in favour of any extension of the A. C. system, as complaints are general among residents in Ballygunge. They have accordingly strongly urged upon the Corporation that the D. C. system should not be changed to A. C. in any other area.

**Control of street traffic in Calcutta.**—In 1920 the Commissioner of Police drew the attention of the Chamber to the difficulty which was being experienced in controlling office jeeps particularly in Clive-street, Clive-row, Canning-street and Harrison-road. Many drivers of these vehicles were summoned from time to time for various offences, but they frequently could not be traced. They would give wrong names and addresses, and they failed to attend the court; and, on enquiry being made, it was

found that they had gone away on leave, and so on, with the result that many of the cases were filed or struck off. The Commissioner suggested that the only way of exercising control over these carriages would be to register and to license them. Taxicabs, hackney carriages, rickshaws, and bullock-carts were, he pointed out, all registered and licensed; and there was no reason why office *jams* should not be similarly treated.

As they mentioned in their report for the year 1920, the Committee agreed with and supported this proposal, for it was they thought obviously necessary that the drivers of the carriages in question should be subject to police control. Moreover, they were unacquainted with any sufficient reason why privately-owned horse-drawn vehicles should not be licensed and registered in the same way as privately-owned motor vehicles and bullock-carts are licensed and registered.

The Automobile Association of Bengal raised the question in the early part of the past year, expressing the opinion that it is extremely desirable for all office *jams* to be registered, and to have a register number by which they may be readily identified. In reply to an enquiry the Committee of the Chamber informed the Association that they endorsed the views of their predecessors as set forth above. They added that they saw no reason why all privately-owned horse-drawn vehicles should not be licensed and registered. Subsequently it appeared that the Commissioner of Police was not prepared to ask the Government to register all horse-drawn vehicles. There was no precedent for this, he said, in any other Indian city, nor was there any such system in force in London. Furthermore, the registration of these vehicles would entail much labour while the benefits of registration would be doubtful. It was however understood by the Commissioner that the worst offenders against traffic regulations are the *jams* that are hired for different periods from livery stables. It might be possible to bring the vehicles under the provisions of the Hackney Carriage Act of 1919 by a slight amendment of section 4(4), which defines a hackney carriage. And the Commissioner went on to say that he would be prepared to ask the Government to sanction this amendment; but he pointed out that there would not be much difficulty in evading registration unless the support of the public were assured.

The Committee of the Chamber think that the registration of all horse-drawn vehicles would be preferable. But as the Commissioner is not prepared to suggest this to the Government they supported his counter proposal. They pointed out however that many firms of brokers and merchants own the office *jams* which they use and hire the horses only.

Later in the year the Committee approached the Commissioner of Police on the question of the control of motor-car and motor-cab

traffic. They referred to the number of more or less serious accidents which had occurred, and they expressed the opinion that the present state of the traffic in the principal thoroughfares of Calcutta suggest that more of such accidents may be expected in the future. They realised of course that the question must be constantly engaging the attention of the Commissioner; but they felt nevertheless that they were justified in raising it. A stricter enforcement of the traffic rules and regulations might have a good effect; and this view is shared, they understand, by the Automobile Association of Bengal. The penalties for infringing the rules and regulations might also be enhanced so that they might be calculated to have a deterrent effect. The driving test might likewise be made more difficult and severe, particularly in respect of the drivers of motor-cabs. And, with the object of exercising effective control over the speed of motor-cabs, these vehicles might be geared to a maximum speed of fifteen miles per hour.

These various suggestions the Committee put before the Commissioner of Police for his consideration.

**Heavy motor-cars in Calcutta.**—The Committee stated, in their last report, that they had under consideration a proposal that provisions corresponding to those in the English Heavy Motor Car (Amendment) Order 1922 might be enforced in India. The most important of these provisions is that "if a heavy motor-car has all its wheels fitted with tyres made of soft or elastic material and does not draw a trailer, or draws a trailer which is so constructed, and by partial super-imposition attached to the heavy motor car, that at all times the weight upon the rear axle of the heavy motor-car shall exceed the weight upon the axle of the trailer and which trailer has not more than two wheels in contact with the ground, such wheels being fitted with pneumatic tyres, or with tyres made of soft or elastic material, the speed at which the heavy motor-car may be driven on any highway shall not exceed twelve miles an hour".

The question was raised by the Commissioner of Police; and the Committee of the Chamber, after considering it closely, came to the conclusion that vehicles of the type in question could be used safely in Calcutta. In fact their information was that a number of six-wheelers had been actually on the road here for some years. At the same time they recognised that objections had been raised to the proposal, and they stated what these were. They also defined the arguments in its favor, and they expressed the opinion that these satisfactorily answered the objections. The provision of six-wheelers would be, they consider, a step in the right direction, inasmuch as these vehicles are specially designed for moving heavy and concentrated loads. Being such, it may be assumed that they would make for more economical running than a lorry towing a trailer, which is only a makeshift. The six-wheeler

is also better in traffic than the lorry and trailer; and it is safer for corners, as its overall length is less. Furthermore, it would probably cause less damage to the roads. The maximum speed should not be in excess of twelve miles per hour, and all six-wheelers would need to be fitted with pneumatic or solid rubber tyres, or tyres of other resilient material.

So far as is known to the Committee no steps have yet been taken by the Government in the matter.

#### **Establishment of a Pasteur Institute in Calcutta.**—

The question of providing facilities for anti-rabic treatment in the province of Bengal was mentioned in the last annual report. The provision of these facilities seemed to the Committee to be most desirable in the public interest. They noted that nearly a thousand patients from Bengal were treated at the Shillong Pasteur Institute in 1922; and it was obvious that the expenditure incurred by these patients themselves, and by the Government of Bengal on behalf of those that were indigent, must have amounted to a considerable sum. And, besides, the amount which had been paid by the Government of Bengal to the Assam Government had also to be kept in mind. Indeed the Committee were convinced that the cost of establishing and maintaining a Pasteur Institute in Calcutta would be less than the amount which the Local Government were already spending on anti-rabic treatment.

The Government of Bengal said, in reply to a representation from the Committee, that a scheme for the establishment of a Pasteur Institute in Calcutta had been drawn up and was under their consideration. This was in January 1924; and in May it was announced that a Pasteur Institute for anti-rabic treatment would be opened immediately at the School of Tropical Medicine and Hygiene, Central Avenue, Calcutta. The Committee received this announcement with satisfaction, and they noted that the treatment to be provided at the new institute is similar to that given at Kasauli, Coonor and Shillong.

#### **MISCELLANEOUS**

**Bay of Bengal: The Storm-warning signal service.**—Prior to 1922 the Bay of Bengal storm-warning signal work had been undertaken in Calcutta by the Meteorologist at the Government Observatory, Alipur. In that year the Government of India transferred the work to the head-quarters of the Meteorological department at Simla. Public attention was first prominently drawn to the transfer by certain remarks which were made by the Court of Investigation into the loss of the *s.s. Okara*, which vessel foundered in the Bay of Bengal on the 5th May 1923. The Calcutta Liners Conference discussed the question with the Director-General of Observatories at a special meeting held at the Royal

Exchange, Calcutta, on the 15th February 1924. Sir Gilbert Walker then fully explained his view, but the Conference did not see their way to agree with him although they readily acknowledged that they were greatly indebted to him for the help that he had given them. They asked that the question should be examined by the Chamber, and the Committee accordingly appointed a special Sub-Committee, representative of the various interests involved, to consider it. As a result of this action the Committee made it clear to the Government of India, in May, that by reason of the transfer the close personal touch which had formerly existed, as between the storm-warning officers and the shipping community, had been lost. The Committee considered that this ought to be restored, and that restoration was only possible by a re-transfer of the storm-warning work to Calcutta. They accordingly recommended that the transfer should be made.

The Government of India did not accept the recommendation, and in a letter dated 16th June 1924 they explained their reasons for rejecting it. They had decided, they said, that the balance of advantage lies in the retention of the storm-warning work at Simla. The need for ensuring the highest possible degree of accuracy in interpreting the meteorological data presented was, in their opinion, the determining factor. And they were convinced that the conduct of the work at head-quarters, where a number of experienced meteorologists are available, leads to greater efficiency than would be possible with the much smaller staff that is stationed at Calcutta. At the same time the Government of India were impressed by the necessity for ensuring personal co-operation between the Department responsible for the storm-warning work and the shipping. They had accordingly decided, they said, to depute a senior officer of the department of Calcutta for certain periods during the year.

The Committee of the Chamber accepted this arrangement, and they urged that the officer deputed to Calcutta should be a whole-time officer, and that the period of his stay should be the cyclonic season, namely, from April to December. The Department of Industries replied that the intention was to depute the officer to Calcutta as and when the work at head-quarters might permit. To allow him to remain here for the period suggested would be to deprive the head-quarters staff of the services of one of its most experienced members at a time when he was required for the storm-warning work at Simla.

This restriction appeared to the Committee so materially to detract from the value of the arrangement which they had accepted that they invited their Sub-Committee to discuss the question further. As a result they again approached the Government of India. They pointed out that the deputation to Calcutta of an officer of the Meteorological Department to the very limited extent contemplated by Government would be altogether useless

for the purpose that they had in view. And they mentioned that, before the transfer, it was quite usual for commanders of steamers, when in doubt as to the possibility of an approaching storm, to consult the meteorologist personally, and to ask his advice as to whether it would be wise to proceed to sea. Members of the Bengal Pilot Service likewise consulted him when they were in doubt as to weather conditions, and the Deputy Conservator of the port was in constant touch with him during storm periods. But since the transfer it had been impossible to obtain any information from the Alipore Observatory beyond what was given in the telegrams received from Simla.

In the circumstances the Committee again urged their previous proposal, and in doing so they said :—

In your letter dated 10th June it is definitely stated that the transfer of the storm-warning work to Simla was not dictated by motives of economy. The Committee feel therefore the less hesitation in again pressing their proposal that the transfer should be re-considered. As they pointed out previously the new system has given rise to much dissatisfaction, which experience of its practical working seems to be intensifying. They have shown also that the alternative which is contemplated by your letter of the 4th August would not be of service, and they consequently again repeat and emphasize their first recommendation, namely, that the storm-warning service should be re-transferred to Calcutta. They quite understand that, with the present staff, it would be difficult for the Meteorological Department to depute a senior officer to Calcutta for an extended period. But there is no reason why the staff should not be so enlarged as to enable two officers to be stationed here. One of these should be a senior European officer, while the other would be of course a junior officer; and to them the storm-warning work might be entrusted.

No further expression of the views of Government on the question had been received up to the time of writing.

**Calcutta Daily Weather Report.**—In 1923 it was decided by the Government to discontinue the Calcutta Daily Weather Report for the period 15th November to 31st December in each year. The object of this temporary cessation of publication was to retrench expenditure, and for that reason it was not strongly objected to. But at the same time the Committee of the Chamber—as they explained in their last report—regarded it as an unfortunate decision, which might very well be reconsidered. They are glad to be able to record that the Government of India agreed, in June last, to rescind the decision, and again to publish the report throughout the year. This decision involved the re-establishment of the reporting of weather observations to Calcutta from the stations from which reports had been discontinued in 1923.

**Calcutta Daily Weather Report: Rainfall totals.**—Rainfall totals were formerly given in the Calcutta Daily Weather Report, and were calculated from the 1st January to the date of each issue of the report. In 1922 a change was made, the totals being calculated from the 1st May to the 30th November, and from the 1st December to the 30th April. To this innovation the Calcutta Jute Dealers Association took exception. They said that the dates chosen seemed to be

purely arbitrary; and that a record beginning from the 1st January, and ending on the 31st December, was much more useful than any partial record. They brought the matter to the notice of the Director-General of Observatories, and he said that the commencing dates for the totals ought to bear some relation either to the rainfall seasons, or to the crop seasons. He added that the 1st December and 1st May were convenient for showing the cold weather seasonal rainfall, or the monsoon seasonal rainfall up to date. But the 1st January—standing as it does in the midst of the cold weather rainfall season, and in the midst of the crop seasons—satisfies neither of these conditions, and is really nothing but an arbitrary date. Although he took this view Sir Gilbert Walker expressed his willingness to accept any dates which might be recommended by the Government of Bengal as likely to be most useful to those using the Daily Weather Report.

The Association did not agree with the Director General. They thought that the 1st January was the most satisfactory date from which to begin the totals; and in this they were supported by the Indian Jute Mills Association, the Calcutta Baled Jute Association, the Indian Tea Association, and the Calcutta Wheat and Seed Trade Association. The Committee of the Chamber were also themselves of the same opinion, and they consequently suggested to the Government of Bengal that the former arrangement, whereby the totals begin as from the 1st January, should be reverted to. This suggestion the Government of Bengal accepted, and the change has been made accordingly.

**Radio-broadcasting in India.**—The question of the development of radio-broadcasting in India was raised by the Government of India recently. The Government expressed the opinion that the science and practice of broadcasting may be expected to extend rapidly in this country. They suggested therefore that the principles upon which it should be allowed, and the lines upon which it could be best developed, should be considered and defined. The provision of broadcasting services should not be, they thought, a monopoly of the State. It might however be entrusted to private enterprise under suitable State regulation and control; and in support of this view they pointed to the successful result of State regulation in the United Kingdom. They discussed the problem of how best to effect the necessary regulation; and they set forth the conclusions at which they had provisionally arrived in respect of this problem. They consulted the local Governments on the question, inviting criticisms of these conclusions.

The first conclusion was that licenses to broadcast should only be granted to persons approved by the local Government of the province in which the broadcasting station will be established; and that broadcasting stations should be licensed to serve certain areas the extent of which would be decided when the power and location of



any proposed stations were known. There would be only one license for each specified area. In other words, the Government of India did not propose to adopt the system in force in the United Kingdom, where only one broadcasting company is licensed for the whole country. The Committee, on the question being referred to them by the Government of Bengal, expressed doubt as to whether the Government were right in this. It seemed to them that there would be numerous advantages in a central, as compared with a provincial, system. The Government of India feared that so extensive a monopoly would be unnecessary and unduly restrictive. But the Committee took the view that a central company would almost certainly be in a better position than provincial companies to maintain and to organise the service of the provincial stations. The case of the telegraph administration furnishes a useful analogy. Nobody would suggest that the telegraph administration should be provincial rather than central, for the disadvantages of provincial control would be obvious. Similarly, in regard to broadcasting, concerted action in a universal service would be likely to give better results than independent action.

The Committee submitted these views to the Government of Bengal, and they also dealt with certain of the other conclusions at which the Government of India had arrived. They believe that the question is still under the consideration of Government.

**Primary and technical education.**—The annual general meeting of the Associated Chambers of Commerce of India and Ceylon, which was held in Bombay in 1923, unanimously adopted the following resolution, at the instance of the Bengal Chamber of Commerce :—

That in the opinion of this Association active promotion and expansion of forms of primary education of a nature preparatory for technical education and of India and of local Governments, and in addition polytechnics and night schools should be provided and assisted, and a larger number of scholarships for training teachers abroad granted.

The resolution was communicated to the Government of India, and to the local Governments, shortly after the meeting. The Government of the Punjab commented on the resolution in the following terms :—

(a) So far as primary education is concerned the main object is the removal of illiteracy, but the primary school centres have recently been reviewed in the direction of making them more suited to the environment of the pupils.

(b) On the other hand the object of the Punjab Government in regard to secondary education is to curtail the existing course by certain form of vocational training given in a large number of vernacular middle schools as an integral part of the course. Again in Potooan schools there are already a large number of manual schools there are also a number of clerical centres which provide training in commercial English, accountancy, shorthand, and typewriting.

**Time-guns in India.**—Towards the end of 1923 the Army Department raised the question whether the firing of time-guns in India could not be abolished. This practice was said to serve no

useful purpose commensurate with the expenditure entailed; and the military authorities consequently proposed to discontinue it from the 1st February 1924. Time-guns were fired at eighty-seven Indian stations (including Aden), and at all of these places—except Dharmasala, Kalabagh, Pachmari, and Shwabo—the cost of maintaining the guns was borne by the Government of India. At certain of the stations the time-gun was fired solely for the benefit of the military population. At others it was fired for the benefit of both the military and the civil population, or for the benefit of the civil population only.

It was realised by the Government of India that inconvenience might be caused to the civil population in some places if the guns were discontinued. They accordingly asked the local Governments concerned if they wished the guns to be retained after the 1st February 1924. In that event the Government of India would be prepared to make the necessary arrangements, provided that the local Government agreed to bear all the expenditure involved in the supply of ammunition, the maintenance, repair, and periodical examination of the gun, or that the expenditure were guaranteed by the municipality or other local body interested.

The Government of Bengal referred the matter to the Chamber for an expression of opinion so far as regards the Fort William time-gun. The Committee of the Chamber did not object to the firing of the gun being discontinued, and they replied to that effect. It was discontinued some time afterwards, but subsequently it was restored, as objections were raised to its discontinuance. The Committee understand that the Corporation of Calcutta agreed to bear the cost of maintaining the gun, providing ammunition, etc.

**Government of Bengal, Public Works Department: Tender form.**—In the early part of the year the Government of Bengal intimated that they proposed to introduce a form of tender, for lump sum contracts, which provided that in the event of a dispute or difference arising between the parties the Chamber of Commerce would nominate an arbitrator. They enquired if the Committee of the Chamber would be prepared to undertake this duty. The Committee saw no objection to their nominating in such cases if called upon to do so, and they accordingly replied to the Government of Bengal to that effect.

**Insurance of government property.**—The Calcutta Fire Insurance Association, and the Calcutta Marine Insurance Association, drew the attention of the Committee to the following resolution which Mr. J. M. Mehta proposed to move in the Legislative Assembly.

This Assembly recommends to the Governor-General in Council :—

(1) That whenever there are occasions for insurance or renewal of insurance on properties or stores or machinery belonging to or held in trust by the Government of India against fire, marine, or any other kind of risk, such insurances be always placed with insurance companies incorporated in India;

(2) That in order to give immediate effect to this copy of this resolution be circulated to the heads of the various departments concerned and to the Secretary of State for India in Council and the High Commissioner for India.

The resolution did not obtain a place in the ballot, and it was not therefore brought before the Assembly. But nevertheless the Committee expressed the opinion that the principle underlying it is absolutely wrong. As a general rule Government property is not insured, and it may be therefore that the resolution, if adopted, would not affect any great volume of business. But whether the volume of business is large or small the resolution seemed to the Committee to be one which ought on principle to be strenuously opposed.

**Commercial Travellers in India.**—A memorandum of the resolutions applicable to commercial travellers in India was issued by the Government of India in 1921. It dealt with licenses and passports, taxes (other than octrois), customs duties and octrois, railway rates and fares, and other points of interest. During the past year certain changes were made by Government in the memorandum, and these were notified to the Chamber. The memorandum had been published by the Committee to members of the Chamber in 1921; and in August last, after the changes had been notified, they republished it as amended. Subsequently, further alterations were made in the memorandum in respect of the parcel rates chargeable on Indian railways, which rates are set out in tabular form in the memorandum.

**Proposed reform of the Gregorian calendar.**—The Advisory and Technical Committee for Communications and Transit of the League of Nations considered, in 1923, the question of the reform of the calendar. They communicated with the Holy See, His Holiness the Oecumenical Patriarch, and His Grace the Archbishop of Canterbury. As a result they made the following declarations: (a) That from the point of view of dogma strictly speaking, the idea of the reform of the calendar with regard to the Gregorian calendar, and the more general question of the reform of that they can be regarded beforehand as insuperable; (b) that no reform of the calendar, and particularly no decision regarding the fixing of Easter—a question which is essentially a religious one—is practicable without an agreement between the various high religious authorities concerned; and (c) that the changes in existing conditions involved by any reform are only justified and acceptable if definitely demanded by public opinion, with a view to an improvement of public life and economic relations.

The examination of the question was to be continued by a special Committee of Enquiry. This Committee were to take as a starting point the scheme prepared by the Committee of the International Astronomical Union at a meeting at Rome in 1922, and

the recommendations made by the International Chamber of Commerce in June 1921. The League of Nations invited remarks and suggestions from Governments, and from the religious authorities concerned; and the Government of India were consulted by the India Office. The papers were sent to the Chamber by the Government of Bengal, but the Committee did not remark upon the subject. They understood that one of the objects in view was to remedy "the great inconvenience caused in economic life, and more especially in the transport trade, by the use of the present "calendar." They were not however acquainted with this inconvenience, and they could not therefore offer any useful suggestions. The Committee of the International Astronomical Union which is mentioned above summarised its final results in the three following fundamental points:—(a) The adoption of a perpetual calendar keeping 52 weeks, plus one or two blank days; (b) January 1st to take the place of the day at present occupied by December 22nd; and (c) the 364 days to be divided into four parts of 91 days each, i.e. two months of thirty days, and one month of thirty-one days, without excluding an auxiliary division of fourteen and of twenty-eight days.

#### MEMBERSHIP

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

##### CHAMBER MEMBERS:

Messrs. Balmer, Lawrie & Co., Ltd.  
 „ Cox & King's Shipping Agency, Ltd.  
 „ Duncan Bros. & Co., Ltd.  
 „ Dunlop Rubber Co., Ltd.  
 „ Grahams Trading Co., Ltd.  
 „ Heath & Co., (Calcutta), Ltd.  
 „ Lewis & Tylor, Ltd.  
 Liverpool & London & Globe Insurance Co., Ltd.  
 Messrs. Lyons, (India), Ltd.  
 „ A. & J. Main & Co., Ltd.  
 Ocean Accident & Guarantee Corporation, Ltd.

##### ASSOCIATE MEMBER:

Messrs. Enrico. N. Stein, (Inc.)

The number of members of the Chamber on the 31st January 1925 was: Chamber members, 225; Associate members 12.

## FINANCE AND ACCOUNTS

Chamber.—The deduction from the capital of the Chamber in 1924 amounts to Rs. 36,820-12-7 derived as follows:—

Bengal Chamber of Commerce deficit ...	Rs.	41,232	14	1
Less—Royal Exchange surplus ...	Rs.	4,372	1	6
	Rs.	36,860	12	7

The income and expenditure for 1923 and 1924 are as follows:—

Income :—		1923.	1924.
Members subscriptions ...	Rs.	73,050	70,500
Monthly contributions ...	"	1,66,710	1,62,700
Sale of Prices Current ...	"	786	500
Arbitration fees ...	"	44,699	42,498
Certificates of Origin ...	"	8,204	10,378
Railway traffic returns ...	"	262	237
Deficit ...	"		2,86,813
			41,233
	Rs.	2,93,711	3,28,046

Expenditure :—		1923.	1924.
Establishment ...	"	2,13,633	2,19,100
Interest, taxes and repairs less interest and rent received ...	"	Cr. 7,735	Cr. 7,879
Printing and stationery ...	"	13,337	14,025
Depreciation ...	"	26,066	65,580
Sundries ...	"	18,134	23,888
Electric fans and lights ...	"	2,272	3,345
Contribution to Provident Fund ...	"	9,824	10,037
Surplus ...	"	2,75,531	18,180
	Rs.	2,93,711	3,28,046

Royal Exchange.—The surplus for 1924 is Rs. 4,372-1-6 against Rs. 4,153-9-8 for 1923.

Income :—		1923.	1924.
Entrance fees ...	Rs.	575	375
Subscriptions ...	"	44,680	45,549
	Rs.	45,255	45,924

## Expenditure :—

Rent ...	Rs.	18,000	18,000
Contribution to Chamber ...	"	6,000	6,000
Establishment ...	"	6,889	7,161
Restaurant license ...	"	152	145
Books & newspapers ...	"	2,970	2,634
Sundries ...	"	7,081	7,612
Surplus ...	"	4,154	4,372
	Rs.	45,255	45,924

H. M. HAYWOOD,  
Secretary.

WILLIAM C. CURRIE,  
President.

Calcutta 30th January 1925.

ACCOUNTS

## BENGAL CHAMBER OF

## BALANCE SHEET as

CAPITAL AND LIABILITIES.			Rs.	As.	P.	Rs.	As.	P.
5% MORTGAGE DEBENTURE LOAN, 1915	...	...	...	...	...	6,00,000	0	0
OUTSTANDING INTEREST ON ABOVE	...	...	...	...	...	13,551	15	0
DEPOSITS FOR ARBITRATION CASES	...	...	...	...	...	29,768	8	0
CASHIER'S SECURITY DEPOSIT—G. P. NOTES	...	...	...	...	...	5,000	0	6
SUNDRY LIABILITIES—								
Provident Fund	...	...	10,037	7	10			
Printing, General	...	...	308	10	0			
Establishment	...	...	1,261	5	9			
Sundries	...	...	1,716	12	3			
Collector of Income Tax	...	...				13,374	3	10
"Hints for Europeans"	...	...				1,198	11	0
	...	...				25	2	0
CAPITAL ACCOUNT—								
As per last Account	...	...	7,32,333	13	0			
Less—Deficit in Revenue	...	...	41,232	14	1			
Royal Exchange surplus	...	...	6,91,199	14	11			
	...	...	4,372	1	6	6,95,473	0	5
Carried over	...	...				13,58,301	8	3

## COMMERCE, CALCUTTA.

at 31st December 1924.

PROPERTY AND ASSETS			Rs.	As.	P.	Rs.	As.	P.
LAND No. 2, CLIVE STREET	...	...	...	...	...	3,11,912	8	0
NEW ROYAL EXCHANGE BUILDING—	...	...	...	...	...			
Expenditure to 31st December 1923	...	...	5,88,068	7	5			
Since added	...	...	14,098	5	4			
	...	...	6,02,166	12	9			
Less—Depreciation to date	...	...	1,03,186	12	11			
	...	...				4,98,979	15	10
FURNITURE—	...	...	...	...	...			
Expenditure to 31st December 1923	...	...	96,555	12	8			
Since added	...	...	318	4	0			
	...	...	1,00,374	0	8			
Less—Depreciation to date	...	...	69,846	8	3			
	...	...				30,527	8	5
LIBRARY AND PICTURES—	...	...	...	...	...			
Expenditure to 31st December 1923	...	...	37,062	3	11			
Since added	...	...	1,468	0	11			
	...	...	38,530	13	10			
Less—Depreciation to date	...	...	18,053	0	3			
	...	...				20,477	13	7
STANDARD WEIGHTS, MEASURES AND TEST	...	...	...	...	...			
APPLIANCES—	...	...	...	...	...			
Expenditure to 31st December 1924	...	...	1,882	12	9			
Less—Depreciation to date	...	...	1,028	2	4			
	...	...				854	10	5
INSTALLATION OF ELECTRIC AND SANITARY	...	...	...	...	...			
WORKS—	...	...	...	...	...			
Expenditure to 31st December 1923	...	...	1,18,328	4	0			
Since added	...	...	1,504	4	0			
	...	...	1,19,832	8	0			
Less—Depreciation to date	...	...	88,337	2	0			
	...	...				36,055	6	9
DEBTS DUE TO CHAMBER—	...	...	...	...	...			
Outstanding 1924	...	...	12,187	5	0			
Advance	...	...	235	0	0			
Sundry Outstandings	...	...	3,676	8	0			
	...	...				15,488	13	0
Carried over	...	...				8,14,296	12	0

BENGAL CHAMBER OF  
BALANCE SHEET *as*

	Rs.	As.	P.	Rs.	As.	P.
Brought forward ...	...	...	...	13,58,391	8	3
<b>TOTAL ...</b>	...	...	...	<b>Rs. 13,58,391</b>	<b>8</b>	<b>3</b>

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, dated 31st December, 1924, as above set forth, and have obtained 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 Chamber's affairs according to the best of our information, and the explanations given to us, and as shown by the books of the Chamber.

CALCUTTA,  
The 2nd February 1925.

LOVELOCK & LEWES,

Chartered Accountants, } Auditors.

COMMERCE, CALCUTTA.

at 31st December 1924.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward ...	...	...	...	9,14,296	12	0
Royal Exchange Contribution ...	...	...	...	4,372	1	6
<b>CASHIER'S SECURITY DEPOSIT—</b>						
3½% Government Promissory Notes for Rs. 5,000 @ par ...	...	...	...	5,000	0	0
<b>CASH AND INVESTMENTS—</b>						
4% Calcutta Port Trust Debentures 1905 for Rs. 10,000/- @ 84% ...	8,400	0	0			
5½% War Bonds 1925 for Rs. 1,75,000/- @ Rs. 102½% ...	1,80,031	4	0			
6% War Bonds 1926 for Rs. 75,000/- @ Rs. 100½% ...	75,502	8	0			
6% War Bonds 1927 for Rs. 50,000/- @ Rs. 101½% ...	50,025	0	0			
5% B. C. C. Debentures of 1915 for Rs. 70,500/- @ cost ...	51,575	0	0			
Imperial Bank of India, 5% Mortgage Debenture Interest 1915 ...	13,551	15	0			
Imperial Bank of India: Current Account ...	50,058	14	4			
In hand ...	4,018	1	5	4,34,722	10	0
<b>TOTAL ...</b>	...	...	...	<b>Rs. 13,58,391</b>	<b>8</b>	<b>3</b>

WILLIAM C. CURRIE,  
*President.*

KENNETH CAMPBELL ... *Vice-President.*

R. N. BAND,  
W. L. CARBY,  
W. CLARK,  
B. E. G. EDDIS,  
H. C. EDMONDSON,  
G. R. HEARN,  
J. A. TASSIE,  
*Committee.*

H. M. HAYWOOD,  
*Secretary.*

BENGAL CHAMBER OF  
REVENUE ACCOUNT for the

EXPENDITURE.	Rs.			P.		
	Rs.	As.	P.	Rs.	As.	P.
To Establishment ... ..	...	...	...	2,19,999	13	6
„ Municipal taxes ... ..	...	...	...	10,810	0	0
„ Current repairs ... ..	...	...	...	4,381	0	7
„ Electric lights, fans, Rits and pumps— Cost of current and up-keep ...	7,247	0	0			
Received for the use of the above ...	3,901	12	0			
				3,345	4	0
„ Depreciation on building ... ..	15,054	2	8			
„ Do. on furniture ... ..	8,563	0	11			
„ Do. on library and pictures ... ..	1,429	11	3			
„ Do. on standard weights, etc. ... ..	65	11	10			
„ Do. on electric installation and sanitary works ... ..	10,882	13	7			
„ Do. on office gharry ... ..	165	0	0			
				36,160	8	3
„ Fire insurance ... ..	1,250	0	0			
„ Contribution to Provident Fund ... ..	10,937	7	10			
„ Printing reports ... ..	4,282	5	0			
„ Do. general ... ..	8,277	1	11			
				23,840	14	9
„ Charges general ... ..	2,037	13	9			
„ Petty charges ... ..	1,349	4	2			
„ Stamps ... ..	1,127	5	5			
„ Telegrams ... ..	491	13	0			
„ Book-binding ... ..	449	8	0			
„ Government Gazettes, etc. ... ..	483	12	4			
„ Audit fees ... ..	3,690	0	0			
„ Stationery ... ..	1,496	1	3			
„ Telephone subscription ... ..	1,582	8	0			
„ Advertising ... ..	75	12	0			
„ Passages ... ..	3,621	10	9			
„ Publications ... ..	656	7	5			
„ Commercial Education Prize Fund ... ..	225	0	0			
„ Associated Chambers of Commerce of India and Ceylon ... ..	800	0	0			
„ Do. for Delhi & Simla Offices ... ..	2,264	2	5			
„ Law charges ... ..	3,356	9	0			
				20,372	11	8
TOTAL ... ..	Rs.			3,24,616	4	9

Examined and found correct.

LOVELOCK & LEWES,  
Chartered Accountants, } Auditors.

CALCUTTA,

The End February 1925.

COMMERCE, CALCUTTA.

year ended 31st December 1924.

INCOME.	Rs.			P.		
	Rs.	As.	P.	Rs.	As.	P.
By Members' subscriptions ... ..	...	...	...	70,500	0	0
„ Monthly contributions from Associations recognised by the Chamber ... ..	1,08,700	0	0			
„ Do. do. from Licensed Measurers Department ... ..	24,000	0	0			
„ Do. do. from Royal Exchange ... ..	6,000	0	0			
„ Do. do. Indian Tea Cess Com- mittee ... ..	12,000	0	0			
„ Do. do. Liners Conference ... ..	12,000	0	0			
				1,62,700	0	0
„ Sale of Prices Current ... ..	...	...	...	500	6	3
„ Arbitration fees ... ..	...	...	...	42,497	14	0
„ Fees for certificates of origin ... ..	...	...	...	10,378	6	0
„ Railway traffic returns ... ..	...	...	...	237	0	0
„ Deficit in revenue carried to Profit and Loss Account ... ..	...	...	...	33,612	14	2
				37,802	10	6
TOTAL ... ..	Rs.			3,24,616	4	9

WILLIAM C. CURRIE,  
President.

KENNETH CAMPBELL, Vice-President.  
R. N. BARD,  
W. L. GARREY,  
W. CLARK,  
R. E. G. EDDIS,  
H. C. EDMONDSON,  
G. R. HEARN,  
J. A. TASSIE.

} Committee.

H. M. HAYWOOD,  
Secretary.

BENGAL CHAMBER OF  
PROFIT AND LOSS ACCOUNT for

	Rs.	As.	P.	Rs.	As.	P.
To Balance of Revenue Account ... ..				37,802	10	6
.. Imperial Bank of India : Cost of management of Debentures ... ..				300	0	0
.. Interest on Debentures ... ..				26,812	8	0
.. Adjustment made in order to provide depreciation on the instalment system as from the 1st January 1918 to 31st December 1922 ... ..				29,369	9	10
<b>TOTAL</b> ... ..				<b>Rs. 94,284</b>	<b>12</b>	<b>4</b>

Examined and found correct.

LOVELOCK & LEWES,  
Chartered Accountants, } Auditors.

CALCUTTA,  
The 2nd February 1923. }

COMMERCÉ, CALCUTTA.

the year ended 31st December 1924.

	Rs.	As.	P.	Rs.	As.	P.
<b>By RENT OF NO. 2, OLIVE STREET—</b>						
Royal Exchange ... ..	18,000	0	0			
Licensed Measurers Department ... ..	12,000	0	0			
Restaurant Contractors ... ..	600	0	0			
Brokers' Exchange ... ..	3,000	0	0	33,600	0	0
.. Interest on Investments ... ..				17,133	2	3
.. Appreciation on revaluation of Investments ... ..				2,268	12	0
.. Deficit to Capital Account ... ..				41,232	14	1
<b>TOTAL</b> ... ..				<b>Rs. 94,284</b>	<b>12</b>	<b>4</b>

WILLIAM C. CURRIE,  
President.

KENNETH CAMPBELL, Vice-President.

R. N. BAND,  
W. L. GAREY,  
W. CLARK,  
P. E. C. EDDIS,  
H. C. EDMONDSON,  
G. R. HEARN,  
J. A. TASSIE.

Committee.

H. M. HAYWOOD,  
Secretary.



**BENGAL CHAMBER OF  
BALANCE SHEET**

	Rs.			As.			P.		
	Rs.	As.	P.	Rs.	As.	P.			
<b>LIABILITIES.</b>									
<b>CAPITAL ACCOUNT—</b>									
As per last account									
Amount contributed by employees in 1924	Rs. 10,037	7	10						
Add—Amount contributed by Chamber in 1924	10,037	7	10						
	20,074	15	8						
	2,30,946	6	11						
Less—Refunds	Rs. 15,439	7	0						
" Forfeits	649	4	0						
	16,088	11	0						
	2,04,857	11	11						
Add—Balance of Profit and Loss Account	10,938	7	4						
				2,15,796	3	3			
<b>SUNDRY CREDITORS</b>							100	0	0
<b>TOTAL</b>				Rs. 2,15,806	3	3			

Examined and found correct.

Calcutta, }  
The 2nd February 1925. } **LOVELOCK & LEWES,**  
Chartered Accountants. } *Managers.*

**PROFIT AND LOSS ACCOUNT**

	Rs.			As.			P.		
	Rs.	As.	P.	Rs.	As.	P.			
<b>To EXPENSES</b>									
.. Surplus Carried to Balance Sheet				261	8	0			
				10,938	7	4			
<b>TOTAL</b>				Rs. 11,199	15	4			

Examined and found correct.

Calcutta, }  
The 2nd February 1925. } **LOVELOCK & LEWES,**  
Chartered Accountants. } *Managers.*

**COMMERCE, PROVIDENT FUND.**

as at 31st December 1924.

	Rs.			As.			P.		
	Rs.	As.	P.	Rs.	As.	P.			
<b>ASSETS.</b>									
<b>OUTSTANDING—</b>									
Amount due by Chamber							10,037	7	10
<b>INVESTMENTS—</b>									
4% Calcutta Port Trust Debentures for Rs. 65,500 @ market value	52,942	8	0						
4% Calcutta Municipal Debentures for Rs. 14,000 @ market value	11,273	12	0						
6% War Bonds 1926 for Rs 1,00,000 @ market value	1,00,750	0	0						
6% War Bonds 1931 for Rs. 18,000 @ market value	18,495	0	0						
5% War Bonds 1933 for Rs. 15,000 @ market value	14,586	8	0				1,08,047	12	0
Interest on Investments accrued							3,102	7	5
Imperial Bank of India							4,708	8	0
<b>TOTAL</b>				Rs. 2,15,806	3	3			

WILLIAM C. CURRIE,  
KENNETH CAMPBELL, } *Trustees.*

for the year ended 31st December 1924.

	Rs.			As.			P.		
	Rs.	As.	P.	Rs.	As.	P.			
<b>By Interest</b>							9,934	3	4
.. Forfeits							649	4	0
.. Profit on revaluation of securities							616	8	0
<b>TOTAL</b>				Rs. 11,199	15	4			

WILLIAM C. CURRIE,  
KENNETH CAMPBELL, } *Trustees.*

## List of Presidents of the Bengal Chamber of Commerce.

<i>President.</i>	<i>Firm.</i>	<i>Election.</i>
Mr. R. H. Cookerell	...	... 1834
" J. Stewart	...	... 1835
" R. H. Cookerell	...	... 1836
" John Jackson	...	... 1837
" K. R. Mackenzie	...	... 1838
" R. H. Cookerell	...	... 1839
" N. Alexander	...	... 1840
" K. R. Mackenzie	...	... 1841
" John Stern	...	... 1842
" J. P. McKilligin	...	... 1843
" T. Lench	...	... 1844
" John Stern	...	... 1845
" J. Beckwith	...	... 1846
" C. J. Richards	...	... 1847
" W. F. Ferguson	...	... 1848
" Henry Cowie	...	... 1849
" C. B. Skinner	...	... 1850
" John Allan	...	... 1851
" J. J. Mackenzie	...	... 1852
" John Cowie	Messrs. Mackillop, Stewart & Co.	1st May 1853
" Jas. J. Mackenzie	" " " "	18th " 1854
" Jas. J. Mackenzie	" " " "	21st " 1855
" David Cowie	" " " "	27th " 1856
" David Cowie	" " " "	27th " 1857
" David Cowie	" " " "	29th " 1858
" D. Mackinlay	Gillanders, Arbutnot & Co.	29th " 1859
" D. Mackinlay	" " " "	28th " 1859
" J. N. Bullen	Kettlewell, Bullen & Co.	19th " 1860
" W. S. Fitzwilliam	Agents, Charterred Mercantile Bank	6th " 1861
" J. N. Bullen	Messrs. Kettlewell, Bullen & Co.	6th " 1862
" Wm. Mainland	" " " "	18th " 1863
" Hon. Mr. J. N. Bullen	" " " "	18th " 1864
" Hon. Mr. J. N. Bullen	" " " "	3rd June 1865
" Mr. F. Schiller	" " " "	29th May 1866
" R. Scott-Moncrieff	Barradilly, Schiller & Co.	1st " 1867
" Henry Crooke	" " " "	1st July 1867
" Jas. Rome	" " " "	1st June 1868
" Jas. Rome	" " " "	31st May 1869
" R. J. Bullen Smith	Jardine, Skinner & Co.	shortly after, no date.
" Hon. Mr. R. J. Bullen Smith	" " " "	31st May 1870
" R. J. Bullen Smith	" " " "	31st " 1871
" Mr. J. C. Murray	" " " "	31st " 1873
" J. C. Murray	Kettlewell, Bullen & Co.	31st " 1873
" Hon. Mr. H. H. Sutherland	Begg, Dunlop & Co.	Jan. 1874
" " " " "	Colvin, Cowie & Co.	March 1874
" " " " "	" " " "	30th May 1874
" " " " "	" " " "	8th Aug. 1874
" Mr. J. C. Murray	Kettlewell, Bullen & Co.	8th Aug. 1874
" E. C. Morgan	Ashburner & Co.	8th May 1875
" J. C. Murray	Kettlewell, Bullen & Co.	31st " 1876
" B. D. Colvin	" " " "	20th " 1877
" " " " "	Colvin, Cowie & Co.	" " 1878
" Duncan Macinninnon	Mackinnon, Mackenzie & Co.	31st May 1878
" Geo. Yule	" " " "	21st " 1879
" Geo. Yule	" " " "	Jan. 1880
" Hon. Mr. A. B. Inglis	Begg, Dunlop & Co.	31st May 1880
" Mr. W. E. Gram	Grain & Co.	21st " 1881
" A. B. Inglis	Begg, Dunlop & Co.	21st " 1881
" R. Miller	Hoare, Miller & Co.	7th Aug. 1883
" J. J. J. Koswiek	Jardine, Skinner & Co.	29th May 1884
" J. J. J. Koswiek	" " " "	" " 1885
" J. J. J. Koswiek	" " " "	29th May 1886
" Hon. Mr. D. Grainshtank	Begg, Dunlop & Co.	22nd Apr. 1887
" Mr. H. B. H. Turner	Turner, Morrison & Co.	23th May 1887
" H. B. H. Turner	" " " "	" " 1887

<i>President.</i>	<i>Firm.</i>	<i>Election.</i>
Hon. Mr. R. Steel	Messrs. R. Steel & Co.	14th June 1887
Sir Alex. Wilson, Kt.	Jardine, Skinner & Co.	29th Feb. 1888
Alex. Wilson, Kt.	Do.	28th " 1889
Mr. Jas. L. Mackay	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	Barry & Co.	6th Oct. 1893
Mr. Allan Arthur	Finlay, Muir & Co.	26th Feb. 1894
Hon. Mr. P. Playfair	Barry & Co.	28th " 1895
" " P. Playfair, C.I.E.	Do.	29th " 1896
" " Allan Arthur	Ewing & Co.	12th Mar. 1897
" " Allan Arthur	Do.	28th Feb. 1898
" " M. G. Turner	Mackinnon, Mackenzie & Co.	17th May 1898
" " Allan Arthur	Ewing & Co.	21st Feb. 1899
Mr. G. H. Sutherland	Begg, Dunlop & Co.	20th " 1900
" " M. G. Turner	Mackinnon, Mackenzie & Co.	26th " 1901
Hon. Mr. M. G. Turner	Do.	25th " 1902
Sir E. Cable, Kt.	Bird & Co.	27th " 1903
Hon. Mr. A. A. Apear	Apear & Co.	29th " 1904
" " A. A. Apear	Do.	28th " 1905
" " A. A. Apear, C.S.I.	Do.	28th " 1906
" " A. A. Apear, C.S.I.	Do.	27th " 1907
Mr. W. Brown	Finlay, Muir & Co.	28th " 1908
Hon. Mr. C. W. N. Graham	Graham & Co.	29th " 1909
Mr. A. M. Monteth	Mackinnon, Mackenzie & Co.	3rd Mar. 1910
Hon. Mr. C. W. N. Graham	Graham & Co.	24th Feb. 1911
Mr. A. M. Monteth	Mackinnon, Mackenzie & Co.	27th " 1912
Hon. Mr. A. M. Monteth	Do.	27th " 1913
" " R. G. Monteth	Do.	27th " 1914
" " F. H. Stewart, C.I.E.	Gladstone, Wylie & Co.	26th " 1915
" " F. H. Stewart, C.I.E.	Do.	29th " 1916
" " E. H. Bray	Gillanders, Arbuthnot & Co.	28th " 1917
" " W. A. Ironside	Bird & Co.	26th " 1918
" " W. E. Crum, O.B.E.	Graham & Co.	28th " 1919
Mr. A. R. Murray, C.I.E.	Thos. Duff & Co., Ltd.	27th " 1920
" " R. M. Watson Smyth, M.L.C.	Turner, Morrison & Co., Ltd.	25th " 1921
" " C. W. Rhodes, C.I.E., M.L.A.	Hoare, Miller & Co., Ltd.	28th " 1922
" " W. L. Carey, M.L.C.	Bird & Co.	6th Mar. 1923
" " William C. Currie	Mackinnon, Mackenzie & Co.	29th Feb. 1924
" " Kenneth Campbell, M.L.C.	Shaw, Wallace & Co.	27th " 1925

## BENGAL CHAMBER OF COMMERCE

COMMITTEE FOR THE YEAR 1924-25

(As at 31st January 1925.)

*President :*

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

*Vice-President :*

MR. KENNETH CAMPBELL,  
MESSRS. SHAW, WALLACE & CO.

*Members :*

MR. R. N. BAND, M.L.C.,  
MESSRS. THOS. DUFF & CO., LD.

SIR WILLOUGHBY CAREY, M.L.C.,  
MESSRS. BIRD & CO.

MR. W. CLARK,  
AGENT, CHARTERED BANK OF INDIA AUSTRALIA &  
CHINA.

MR. B. E. G. EDDIS, M.L.C.,  
MESSRS. GILLANDERS, ARBUTHNOT & CO.

MR. H. C. EDMONDSON,  
MESSRS. TURNER, MORRISON & CO., LD.

COL. G. R. HEARN, C.I.E., D.S.O.,  
AGENT, EASTERN BENGAL RAILWAY.

MR. J. A. TASSIE,  
MESSRS. JAMES FINLAY & CO., LD.

## MEMBERS

OF THE

## BENGAL CHAMBER OF COMMERCE

(Corrected to 31st January 1925)

## CHAMBER MEMBERS :

- Abdoolahoy & Joomabhoj Lalljee.  
 G. A. Achnard & Co., Ld.  
 Allahabad Bank, Ld. (*Calcutta Branch*)  
 Allen Brothers & Co. (India), Ld.  
 Anderson, Wright & Co.  
 Apear & Co.  
 T. S. Apear & Co.  
 Asbestos & Belting Co., Ld.  
 Asiatic Petroleum Co. (India), Ld.  
 Associated British Engineers, Ld.  
 G. Atherton & Co.  
 W. & T. Avery, Ld.
- Balmer, Lawrie & Co., Ld.  
 Barlow & Co.  
 Barry & Co.  
 Becker, Gray & Co. (Calcutta), Ld.  
 Beng. Dunlop & Co., Ld.  
 Sir Jacob Behrens & Sons.  
 Bengal Iron Co., Ld.  
 Bengal-Nagpur Railway Co., Ld.  
 Bengal & North-Western Railway Co., Ld. (*Gorakhpore*)  
 Bengal Telephone Corporation, Ld.  
 Bird & Co.  
 Birkenye Bros.  
 Blacker & Co.  
 Blackwood, Blackwood & Co.  
 Bombay Co., Ld.  
 W. H. Brady & Co., Ld.  
 Braithwaite & Co., Engineers, Ld.  
 British Insulated & Helsby Cables Ld.  
 Brooke, Bond & Co. (India), Ld.  
 Brunner, Mond & Co. (India), Ld.  
 Bulloch Brothers & Co., Ld. (*Chittagong*)
- Burmah Oil Co., Ld.  
 Burn & Co., Ld.
- Calcutta Electric Supply Corporation, 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 & King'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.  
 Duncan Brothers & Co., Ld.  
 Dunlop Rubber Co., Ld.
- East Indian Railway Co.  
 Eastern Bank Ld.  
 Eastern Bengal Railway.  
 D. Easton & Co.  
 Ellerman's Arracan Rice & Trading Co., Ld.

English Electric 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 Frane & Lauder (*Manchester*).

General Accident Fire & Life Assurance Corporation, Ld.  
Gillanders, Arbuthnot & Co.  
Gladstone, Wyllie & Co.  
C. T. Godfrey & Co.  
Graham's Trading Co., Ld.  
Gramophone Co. Ld.  
Greaves, Cotton & Co.  
Grindlay & Co.  
P. E. Guzdar & Co.

Herbert Harland, Esq.  
(representing A. W. Sudworth & Co., Ld.)

F. Harley & Co.  
Harrisons & Crossfield, Ld.  
W. Haworth & Co.  
Hazarecumul, Heeralal.  
Heath & Co. (*Calcutta*). Ld.  
Healty & Gresham, Ld.  
F. W. Helgers & 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 Corporation.

Imperial Bank of India.  
Imperial Tobacco Co. of India, Ld.  
India General Navigation & Ry. Co., Ld.

Indiasign Trading Co., (Joyce Bros. Ld., Proprietors.)  
Innes, Watson & Co.  
International Banking Corporation.

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

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

Landale & Clark, Ld.  
Landale & Morgan.  
Prawn Kissen Law & Co.  
Lever Brothers (*India*), Ld.  
Lewis & Tylor, Ld.  
Lipton, Ld.

Liverpool & London & Globe Insurance Co., Ld.  
Lloyds Bank, Ld. (*Cox's Branch*).  
London & Lancashire Fire Insurance Co., Ld.  
Longmans, Green & Co.  
Lovelock & Leves.  
H. V. Low & Co., Ld.  
James Luke & Sons.  
Lyall, Marshall & Co.  
Lyons (*India*), Ld.

Macheth Brothers & Co., Ld.  
Macfarlane & Co., Ld.  
Mackenzie, Lyall & Co.  
J. Mackilloan & Co.  
Mackinnon, Mackenzie & Co.  
Mackintosh, Burn, Ld.  
Maenell & Co.  
A. & J. Main & Co., Ld.  
A. M. Main & Co.  
S. Manasseh & Sons.  
Marshall Sons & Co. (*India*), Ld.

Martin & Co.  
Martin & Harris.  
Mather & Platt, Ld.  
McLeod & Co.  
Mercantile Bank of India, Ld.  
E. Meyer & Co., Ld.  
D. L. Miller & Co.  
Mitsui Bussan Kaisha, Ld.  
Moran & Co., Ld.  
Morgan, Walker & Co.  
Myston, Wallace & Co.

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

Normans, Ross & Co.  
Stanley Oakes & Co.  
Ocean Accident & Guarantee Corporation, Ld.  
Oriental Gas Co., Ld. of London, (*Calcutta Branch*).

Parry & Co.  
George Payne & Co., Ld.  
Peninsular & Oriental Steam Navigation Co.  
Peninsular & Oriental Banking Corporation, Ld.  
Peninsular Tobacco Co., Ld. (*Menghyr*).

Perman and Hynd.  
Petrocochino Brothers.  
Pigot, 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. (*Kushitia*).  
Rivers Steam Navigation Co., Ld.  
Royal Exchange Assurance Corporation.  
Royal Insurance Co., Ld.

David Sassoon & Co., Ld.  
E. D. Sassoon & Co., Ld.  
M. A. Sassoon & Sons, Ld.  
James Scott & Sons, Ld.  
Ranchand Seal & Co.  
Scottish Union & National Insurance Co.

Sevaram, Kaluram.  
Shaw, Wallace & Co.  
A. J. Shellim & Co.  
Shimwell & Brother, Ld.  
R. Sim & Co., Ld.  
Sinclair & Co.  
Sinclair, Murray & 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. Tharrett & Co., (*Capital*).  
Tata Sons, Ld.  
James Taylor & Co., (*Merchants*)  
Ld.  
J. Turner & Co.  
Thomas, Morrison & Co., Ld.  
Turnbull Brothers, Ld.

Union Insurance Society of Canton, Ld.

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

D. Waldie & Co.  
Walker, Gower & Co.  
W. J. Walker & Co.  
Herbert Whitworth, Ld.  
Williamson, Margot & Co.  
Worthington-Simpson, Ld.  
Yokohama Specie Bank, Ld.  
Andrew Yule & Co.

## ASSOCIATE MEMBERS:

The Angus Co., Ld.	Nippon Yusen Kaisha.
Asano Bussan Co., Ld.	Rogers-Pyatt Shellac Co. Inc.
British Thomson-Houston Co., Ld.	Senda & Co. (India), Ld.
G. & M. Feght.	Enrico N. Stein, (Inc.)
Ludlow Jute Co. Id.	Stoll, Earl & Co. (1922), Ld.
Nederland Steam Navigation Co.	Volkart Brothers Agency.

## HONORARY MEMBERS.

The Most Hon'ble The Marquis of Lansdowne, K.G., P.C.,  
G.C.S.I., G.C.M.G., G.C.I.E.  
Mr. J. Scobell-Armstrong, C.S.  
Mr. C. W. Odling, C.S.I., C.E.  
Sir Walter Roper Lawrence, Bart, G.B., G.C.V.O., G.C.I.E.

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Buenos Aires : trade with  
Burglary in Burra Bazar.  
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Canadian trade : enquiries for Indian products.  
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Coinage and weights and measures : conference on  
Contract for jute goods : Indian Jute Mills Association  
Contract for piece-goods : standard form of  
Cotton cultivation in Spain  
Cotton seeds and plants : restriction on imports into French Colonies  
Council of State : Subjects discussed at  
Crop reports for Assam : Weekly  
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Dinghy hire for taking ships crews ashore.  
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Electrical energy : supply in Manbhum district  
F. O. R. : interpretation of the term  
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Fair : Ninth Prague International  
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Fires on tea-carrying vessels in Kidderpore docks  
Flood Relief Fund : Madras Central  
Floods in South India.  
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 Tropical agriculture: Imperial College for the West Indies, Trinidad  
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 bour Department  
 United States and India: Commercial relations  
 United States: Economic conditions in the  
 Vernacular languages: Examination in  
 Weather working days  
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## BENGAL CHAMBER OF COMMERCE

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

(Corrected to 30th April 1925.)

**BENGAL CHAMBER OF COMMERCE.****Committee of the Bengal Chamber of Commerce:**

1. Mr. Kenneth Campbell, M.L.C.  
*President.* Messrs. Shaw, Wallace & Co.
2. „ B. E. G. Eddis, M.L.C.,  
*Vice-President.* „ Gillanders, Arbuthnot  
& Co.
3. „ W. Clark ... Agent, Chartered Bank of India,  
Australia and China.
4. „ G. L. Colvin, C.B.,  
C.M.O., D.S.O. „ East Indian Railway.
5. Sir William Currie ... Messrs. Mackinnon, Mackenzie  
& Co.
6. Mr. T. W. Dowding ... „ Turner, Morrison & Co.,  
Ld.
7. „ D. S. K. Greig ... „ Begg, Dunlop & Co.,  
Ld.
8. „ J. Reid Kay ... „ James Finlay & Co.,  
Ld.
9. „ R. O. Law. ... „ Birkmyre Brothers.

**Representative of the Chamber on the Council  
of State:**

The Hon'ble Mr. J. W. A. Bell Messrs. Mackinnon, Mackenzie  
& Co.

**Representatives of the Chamber on the Bengal  
Legislative Council:**

1. Mr. P. H. Browne, C.B.E. ... The P. & O. S. N. Co.
2. „ Kenneth Campbell ... Messrs. Shaw, Wallace & Co.
3. „ B. E. G. Eddis ... „ Gillanders, Arbuthnot  
& Co.
4. „ C. B. Chartres ... „ Burn & Co.; Ld.
5. „ George Morgan ... „ Morgan, Walker & Co.
6. „ P. Parrott ... „ Kilburn & Co.

**Representatives of the Chamber on the Calcutta  
Port Trust:**

1. \*Sir William Currie ... Messrs. Mackinnon, Mackenzie &  
Co.
2. \*Sir Willoughby Carey ... „ Bird & Co.
3. †Mr. H. C. Edmondson ... „ Turner, Morrison & Co.,  
Ld.
4. „ B. E. G. Eddis, M.L.C. „ Gillanders, Arbuthnot &  
Co.
5. „ H. B. Whitty ... „ Kilburn & Co.
6. § „ J. A. Tassie ... „ James Finlay & Co., Ld.

\*Mr. J. H. Fyfe, Messrs. Mackinnon, Mackenzie & Co., acting for 3 months  
from 10th March 1925.

†Mr. Kenneth Campbell, M.L.C., Messrs. Shaw, Wallace & Co., acting for  
6 months from 10th February 1925.

‡Mr. T. W. Dowding, Messrs. Turner, Morrison & Co., Ld., acting for  
8 months from 1st March 1925.

§Mr. J. Reid Kay, Messrs. James Finlay & Co., Ld., acting for 8 months  
from 23rd March 1925.



**Representatives of the Chamber on the Calcutta  
Municipal Corporation :**

1. Mr. J. Campbell Forrester,  
M.L.C. Messrs. Smith, Forrester & Co.
2. „ Norman R. Luke „ „ James Luke & Sons.
3. „ George Morgan, M.L.C. „ „ Morgan, Walker & Co.
4. „ H. G. Pooler „ „ John Dickinson & Co.,  
Ld.
5. „ D. C. Stewart-Smith „ „ Octavius Steel & Co.,  
Ld.
6. „ W. R. C. Brierley „ „ Shaw, Wallace & Co.,  
Ld.

**Representative of the Chamber on the Board of  
Trustees for the Improvement of Calcutta :**

- Mr. L. Green ... Acting Chief Engineer, East  
Indian Railway.

**Representatives of the Chamber on the Bengal  
Boiler Commission :**

1. Mr. H. H. Reynolds ... Messrs. Andrew Yule & Co.
2. „ H. E. Skinner „ „ Jessop & Co., Ld.
3. „ John Williamson ... The Kinnison Jute Mills Co.,  
Ld.

**Representatives of the Chamber on the Bengal  
Smoke Nuisances Commission :**

1. Mr. G. Robertson ... Union Jute Mills Co., Ld.,  
South Mills.
2. „ T. M. Shewell ... Messrs. Burn & Co., Ld.

**Representative of the Chamber on the Calcutta  
Electric Supply Corporation Advisory Committee :**

- Mr. C. B. Chartres ... Messrs. Burn & Co., Ld.

**Representatives of the Chamber on the Eastern  
Bengal Railway Local Advisory Committee :**

1. Mr. B. E. G. Eddis, M.L.C. Messrs. Gillanders, Arbuthnot  
& Co.
2. „ Hon'ble Samuel J. Best, ...  
M.L.C. „ „ Octavius Steel & Co. Ld.
3. „ Geo. Morgan, M.L.C. „ „ Morgan, Walker & Co.
4. „ D. S. K. Greig „ „ Begg, Dunlop & Co., Ld.

**Representatives of the Chamber on the East  
Indian Railway Local Advisory Committee :**

1. Mr. Kenneth Campbell,  
M.L.C. ... Messrs. Shaw, Wallace & Co.
2. „ B. E. G. Eddis, M.L.C. „ „ Gillanders, Arbuthnot  
& Co.

**Representative of the Chamber on the Board  
of Trustees, Indian Museum :**

- Mr. T. W. Dowding ... Messrs. Turner, Morrison & Co.,  
Ld.

**Representative of the Chamber on the Council of  
the Imperial Library :**

- Mr. T. W. Dowding ... Messrs. Turner, Morrison & Co.,  
Ld.

**Representative of the Chamber on the Council of  
the European Association :**

- Mr. H. B. Whitby ... Messrs. Kilburn & Co.

**Representative of the Chamber on the Bengal  
Board of Film Censors :**

- Mr. J. S. Henderson ... Messrs. Mackinnon, Mackenzie  
& Co.

**Representatives of the Chamber on the Commercial  
Course Advisory and Examination Board :**

1. Mr. W. R. C. Brierley ... Messrs. Shaw, Wallace & Co.
2. „ F. E. Winnill „ „ Gillanders, Arbuthnot  
& Co.

**St. Thomas' School.**

- Sir William Currie ... Messrs. Mackinnon, Mackenzie  
& Co.

**Representative of the Chamber on the Committee  
of the King Edward Memorial Fund :**

- Sir Willoughby Carey ... Messrs. Bird & Co.

**Representative of the Chamber on the Campbell  
Hospital Visiting Committee:**

Mr. W. M. Craddock ... Messrs. Place, Siddons & Gough.

**Medical College Hospitals Visiting Committee:**

Mr. Eric Studd ... Messrs. J. Thomas & Co.

**Calcutta Hospital Nurses Institution General  
Committee:**

Mr. W. M. Craddock ... Messrs. Place, Siddons and  
Gough.

**Representative of the Chamber on the Committee  
of Lady Minto's Indian Nursing Association:**

Mr. C. G. Arthur ... Messrs. Ewing & Co., Ld.

**Representatives of the Chamber on the Auxiliary  
Force Advisory Committee:**

1. Mr. R. O. Law ... Messrs. Birkmyre Bros.
2. " J. Reid Kay ... " James Finlay & Co., Ld.

**Representative of the Chamber on the Central  
Council of Field Marshal Earl Haig's Ex-Services  
Association in India:**

Mr. Kenneth Campbell, M.L.C. Messrs. Shaw, Wallace & Co.

**Representative of the Chamber on the District  
Charitable Society:**

Mr. Eric Studd ... Messrs. J. Thomas & Co.

**Representative of the Chamber on the Council  
of the Government Workhouse.**

Mr. Jas. W. Roger ... Messrs. Ellerman's Arracan Rice  
& Trading Co., Ld.

**Representative of the Chamber on the Committee  
of the Calcutta Sailors Home:**

Mr. E. G. Dixon, O.B.E. ... Messrs. Turner, Morrison & Co.  
Ld.

**The Army Canteen Board (India):**

Mr. Kenneth Campbell, M.L.C. Messrs. Shaw, Wallace & Co.

**Licensed Measurers Department Committee:**

Mr. J. Reid Kay, *Chairman* ... Messrs. James Finlay & Co., Ld.  
" I. P. F. Campbell ... " Turner, Morrison & Co., Ld.  
" P. E. R. Hoerder ... " Bird & Co.  
" T. F. Johnson ... " Graham & Co.  
" N. O. C. Marsh ... " Mackinnon, Mackenzie & Co.  
" S. J. Vlasto ... " Ralli Brothers.  
" R. R. Will ... " Geo. Henderson & Co.

**Royal Exchange Committee:**

Mr. Kenneth Campbell, *President* Messrs. Shaw, Wallace & Co.  
" B. E. G. Eddis, M.L.C., *Vice-President*, " Gillanders, Arbutnot & Co.  
" W. Clark ... Chartered Bank of India, Australia & China.  
" J. Campbell Forrester, M.L.C. ... Messrs. Smith, Forrester & Co.  
" E. R. Hartley ... " Pigott, Chapman & Co.  
" C. A. Jones ... " Place, Siddons & Gough.  
" J. M. LeCocq ... " Sinclair & Co.  
" Norris L. MacDowell ... " D. Easton & Co.  
" T. T. Radmore ... " Blacker & Co.

**Electricity Sub-Committee:**

Mr. J. T. Metens, *Chairman* ... The Calcutta Electric Supply Corporation, Ld.  
" W. H. Bradbury ... Messrs. Balmer, Lawrie & Co., Ld.  
" F. Holt ... The General Electric Co. (India) Ld.  
" W. E. A. Morby ... Messrs. Kilburn & Co.

**Finance Sub-Committee:**

Mr. W. Clark, *Chairman* ... Chartered Bank of India, Australia & China.  
" Kenneth Campbell, M.L.C. ... Messrs. Shaw, Wallace & Co.  
Sir William Currie ... " Mackinnon, Mackenzie & Co.  
Mr. B. E. G. Eddis, M.L.C. ... " Gillanders, Arbutnot & Co.  
" D. S. McClure ... Imperial Bank of India.  
" F. V. Rushforth ... Messrs. Normans, Ross & Co.

**Income Tax Sub-Committee:**

Sir William Currie, <i>Chairman</i>	Messrs. Mackinnon, Mackenzie & Co.
Mr. A. Aikman	Andrew Yule & Co.
„ E. G. Dixon, O.B.E.	Turner, Morrison & Co., Ld.
„ T. Law	Price, Waterhouse, Peat & Co.
„ W. H. Marr	James Finlay & Co., Ld.
Sir Alexander Murray, C.B.E.	Jardine, Skinner & Co.
Mr. C. E. Walker	Lovelock & Lewes.
„ F. E. Winnill	Gillanders, Arbutnot & Co.

**Industrial Legislation Sub-Committee:**

Mr. G. L. Colvin, C.B., C.M.G., D.S.O., <i>Chairman</i>	East Indian Railway.
The Chairman,	Indian Jute Mills Association.
The Chairman,	Indian Tea Association.
The Chairman,	Indian Mining Association.
The Chairman,	Indian Engineering Association.

**Inland Transport Sub-Committee:**

Mr. B. E. G. Eddis, M.L.C., <i>Chairman</i>	Messrs. Gillanders, Arbutnot & Co.
Col. G. R. Hearn, C.I.E., D.S.O.	Eastern Bengal Railway.
Mr. G. W. Leeson	Messrs. Macneill & Co.
„ R. S. Courtney	Andrew Yule & Co.
„ P. Parrott, M.L.C.	Kilburn & Co.

**Piece-Goods Sub-Committee:**

Mr. G. A. K. Hutton, <i>Chairman</i>	Messrs. Walker, Goward & Co.
„ A. Alker	Shaw, Wallace & Co.
„ P. Barker	Grahams Trading Co., Ld.
„ J. A. Cronopulo	Ralli Brothers.
„ F. C. Guthrie	James Finlay & Co., Ld.

**Railways Sub-Committee:**

Mr. G. L. Colvin, C.B., C.M.G., D.S.O., <i>Chairman</i>	East Indian Railway.
„ S. D. Gladstone	Messrs. Gillanders, Arbutnot & Co.
Sir George Godfrey	Bengal-Nagpur Railway.
Mr. J. J. Godfrey	Messrs. McLeod & Co.
Col. G. R. Hearn, C.I.E., D.S.O.	Eastern Bengal Railway.
Mr. Oswald Martin	Messrs. Martin & Co.

**Shipping Sub-Committee:**

Sir William Currie, <i>Chairman</i>	Messrs. Mackinnon, Mackenzie & Co.
Mr. J. Mein Austin	Jardine, Skinner & Co.
„ T. W. Dowding	Turner, Morrison & Co., Ld.
„ A. McD. Eddis	Gladstone, Wyllie & Co.
„ H. G. Houghton	Grahams' Trading Co., Ld.
„ J. Reid Kay	James Finlay & Co., Ld.

**Yarns Sub-Committee:**

Mr. V. H. MacCaw, O.B.E., <i>Chairman</i>	Messrs. Kettlewell, Bullen & Co. Shaw, Wallace & Co.
„ A. Alker	Ralli Brothers.
„ J. A. Cronopulo	Grahams Trading Co., Ld.
„ W. Kinloch	

**Indian Tea Cess Committee:****Nominated by:**

1. Hon'ble Samuel J. Best, M.L.C.	Bengal Chamber of Commerce.
2. Mr. Cecil Kennedy	
3. „ T. L. Trueman	Madras Chamber of Commerce.
4. „ Carl Reid	
5. Mr. E. R. Colman	
6. „ J. Lennox	
7. „ A. S. Macalister	
8. „ Siba Prosad Barooah, M.L.C.	Indian Tea Association.
9. „ T. C. Crawford <i>Chairman</i>	
10. „ T. D. Edelston	
11. „ A. C. Sen	
12. Mr. A. Chrystall	Assam Branch, Indian Tea Association.
13. „ W. Douglas	Surma Valley Branch, Indian Tea Association.
14. Mr. C. MacLeod	The Darjeeling Planters' Associa- tion and the Terai Planters' Association jointly.
15. „ E. W. Hobson, M.L.C.	
16. Mr. J. M. Parker	The Doars-Planters' Association.
17. Mr. C. S. Bateman	The Dehra Dun Planters' Association.
18. „ G. L. Haig	
19. „ F. G. Quarry	The United Planters' Association of Southern India.
20. „ H. L. Pinches	

**RECOGNISED ASSOCIATIONS.**

**Indian Tea Association.**

**General Committee :**

- |                            |                          |                                    |
|----------------------------|--------------------------|------------------------------------|
| 1. Hon'ble Samuel J. Best, |                          | Messrs. Octavius Steel & Co., Ltd. |
|                            | M.L.C., <i>Chairman.</i> |                                    |
| 2. Mr. T. C. Crawford,     |                          |                                    |
|                            | <i>Vice-Chairman.</i>    |                                    |
| 3. " C. C. Chambers        | "                        | James Finlay & Co., Ltd.           |
|                            |                          | Balmer, Lawrie & Co., Ltd.         |
| 4. " E. R. Colman          | "                        | Williamson, Magor & Co.            |
| 5. " T. D. Edleston        | "                        | Begg, Dunlop & Co., Ltd.           |
| 6. " J. Lennox             | "                        | Duncan Bros. & Co., Ltd.           |
| 7. " A. S. Macalister      | "                        | Macneill & Co.                     |
| 8. " J. A. MacBean         | "                        | Shaw, Wallace & Co.                |
| 9. " J. Mein Austin        | "                        | Jardine, Skinner & Co.             |

**Darjeeling and Doars Sub-Committee :**

- |                                    |        |                                  |
|------------------------------------|--------|----------------------------------|
| 1. Mr. J. Lennox, <i>Chairman.</i> |        | Messrs. Duncan Bros. & Co., Ltd. |
| 2. " J. Ambler                     | "      | J. Mackillican & Co.             |
| 3. Hon'ble Samuel J. Best,         |        |                                  |
|                                    | M.L.C. |                                  |
| 4. Mr. A. Percy Brown              | "      | Octavius Steel & Co., Ltd.       |
|                                    |        | Gillanders, Arbuthnot & Co.      |
| 5. " W. Carter Clayden             | "      | Andrew Yule & Co., Ltd.          |
| 6. " E. R. Colman                  | "      | Williamson, Magor & Co.          |
| 7. " T. C. Crawford                | "      | James Finlay & Co., Ltd.         |
| 8. " J. M. Davenport               | "      | Davenport & Co.                  |
| 9. " R. A. Towler                  | "      | McLeod & Co.                     |

**Scientific Department Sub-Committee :**

- |                            |                          |                                    |
|----------------------------|--------------------------|------------------------------------|
| 1. Hon'ble Samuel J. Best, |                          | Messrs. Octavius Steel & Co., Ltd. |
|                            | M.L.C., <i>Chairman.</i> |                                    |
| 2. Mr. T. C. Crawford      | "                        | James Finlay & Co., Ltd.           |
| 3. " J. Lennox             | "                        | Duncan Bros. & Co., Ltd.           |
| 4. " J. A. MacBean         | "                        | Shaw, Wallace & Co.                |

**Calcutta Tea Traders Association Committee :**

- |                                       |   |                                    |
|---------------------------------------|---|------------------------------------|
| 1. Mr. O. W. Taylor, <i>Chairman.</i> |   | Messrs. Octavius Steel & Co., Ltd. |
| 2. " J. Mein Austin                   | " | Jardine, Skinner & Co.             |
| 3. " R. Cook                          | " | Heath & Co. (Calcutta), Ltd.       |
| 4. " T. C. Crawford                   | " | James, Finlay & Co., Ltd.          |
| 5. " G. S. Horton                     | " | J. Thomas & Co.                    |
| 6. " J. C. D. Naismith                | " | W. S. Cresswell & Co.              |
| 7. " H. L. Puttock                    | " | Harrisons & Crossfield, Ltd.       |
| 8. " E. H. Townend                    | " | Carritt, Moran & Co.               |
| 9. " H. Wheeler                       | " | Brooke, Bond India, Ltd.           |

**Indian Jute Mills Association Committee :**

- |                            |                  |                                 |
|----------------------------|------------------|---------------------------------|
| 1. Mr. R. N. Band, M.L.C., |                  | Messrs. Thomas Duff & Co., Ltd. |
|                            | <i>Chairman.</i> |                                 |
| 2. " E. G. Abbott, M.L.C.  | "                | Macneill & Co.                  |
| 3. " D. J. Leckie          | "                | James, Finlay & Co. Ltd.        |
| 4. " G. F. Rose            | "                | Andrew Yule & Co., Ltd.         |
| 5. " J. W. A. Simpson      | "                | Bird & Co.                      |

**Calcutta Import Trade Association Committee :**

- |   |   |  |
|---|---|--|
| 1. Mr. L. Herbert, <i>Chairman.</i>     |   | The Planters' Stores & Agency Co., Ltd.          |
| 2. " C. R. Bland, <i>Vice-Chairman.</i> |   | Messrs. W. T. Henley's Telegraph Works Co., Ltd. |
| 3. " F. Doxey                           | " | Barlow & Co.                                     |
| 4. " J. A. Edwards Evans                | " | Hoare, Miller & Co., Ltd.                        |
| 5. " J. A. Gemmell                      | " | Balmer, Lawrie & Co., Ltd.                       |
| 6. " F. Holt                            | " | The General Electric Co. (India) Ltd.            |
| 7. " J. McMurray                        | " | Messrs. Burn & Co., Ltd.                         |

**Calcutta Marine Insurance Agents Association Committee :**

- |   |                  |   |
|---|------------------|---|
| 1. Mr. W. Henderson,                    |                  | London and Lancashire Insurance Co., Ltd. |
|   | <i>Chairman.</i> |   |
| 2. " T. C. Biddle, <i>Dy. Chairman.</i> |                  | New Zealand Insurance Co., Ltd.           |
| 3. " G. G. Franklin                     | "                | Union Insurance Society of Canton, Ltd.   |
| 4. " W. E. Heath                        | "                | Royal Insurance Co., Ltd.                 |
| 5. " H. Legat                           | "                | Messrs. Bird & Co.                        |
| 6. " L. V. Moinet                       | "                | Atlas Assurance Co., Ltd.                 |
| 7. " C. J. Rogers                       | "                | South British Insurance Co., Ltd.         |

**Calcutta Fire Insurance Association Committee :**

1. Mr. R. Ferguson, *Chairman* Atlas Assurance Co., Ltd.
2. " L. V. Moinet, *Dy. Chairman* Scottish Union & National Insurance Co.
3. " H. M. Hind ... Norwich Union Fire Office.
4. " d'A. H. Kilgour ... Royal Exchange Assurance.
5. " H. L. Jackson ... London & Lancashire Insurance Co., Ltd.
6. " F. H. Perrin ... New Zealand Insurance Co., Ltd.
7. " W. G. Smith ... Sun Insurance Office.

**Calcutta Wheat and Seed Trade Association Committee :**

1. Mr. A. E. Gareh, *Chairman*. Messrs. David Sassoon & Co., Ltd.
2. " R. Arakie ... " E. D. Sassoon & Co., Ltd.
3. " W. Bailey ... " Shaw, Wallace & Co.
4. " R. C. Donaldson ... " Harrison's & Eastern Exports, Ltd.
5. " R. I. Meyer. ... " Becker, Gray & Co., (Calcutta), Ltd.

**The Wine, Spirit and Beer Association of India Committee :**

- |                      |     |                                |
|----------------------|-----|--------------------------------|
| Mr. A. M. Ballingall | ... | Messrs. G. F. Kellner Co. Ltd. |
| " Heera-Lall Dey     | ... | " Sen Law & Co.                |
| " A. H. Galloway     | ... | " Samuel Pitze & Co., Ltd.     |
| " P. Hossack         | ... | " Phipson & Co., Ltd.          |
| " A. E. Kibblewhite  | ... | " Herbert Son & Co.            |
| " G. B. Penney       | ... | " John Dewar & Sons Ltd        |
| " A. S. Shearer      | ... | " Mackenzie, Lyall & Co.       |
| " W. J. Wells        | ... | " Cutler, Palmer & Co.         |

**Indian Mining Association Committee :**

1. Mr. A. A. F. Bray, M.L.C. *Chairman*. Messrs. Jardine, Skinner & Co.
2. " J. H. Jennaway, M.L.C., " Martin & Co.
3. " T. W. Dowding ... " Turner, Morrison & Co., Ltd.
4. " J. A. McKerrow ... " F. W. Heigers & Co.
5. " J. B. Ross ... " Villiers, Ltd.
6. " G. C. Webster ... " Shaw, Wallace & Co.
7. " R. H. Worthington ... " Andrew, Yule & Co., Ltd.

**Calcutta Baled Jute Association Committee :**

1. Mr. P. E. R. Hoerder, *Chairman*. Messrs. R. Steel & Co., Ltd.
2. " H. K. Banks ... " J. Thomas & Co.
3. " Badridas Agarwalla ... " Bhicanchand Choraria.
4. " R. E. Birtwistle ... " Landale & Morgan.
5. " J. W. Ferguson ... " J. C. Dufus & Co.
6. " W. K. Keddie ... " Morgan, Walker & Co.
7. " Lachimpat Sing Kuthari ... " Ramduitt, Ramkissendass.
8. " Bansidhar Jalan ... " Soorajmull, Nagarmull.
9. " A. G. Vlasto ... " Ralli Brothers.

**Indian Paper Makers Association Committee :**

1. Sir Willoughby Carey ... Messrs. Bird & Co., Ltd.
2. Mr. H. W. Carr ... " Balmer, Lawrie & Co., Ltd.

**Indian Engineering Association Committee :**

1. Mr. T. M. Shewell, *Chairman*. Messrs. Burn & Co., Ltd.
2. " A. Cameron, M.I.M.E. ... " Turner, Morrison & Co., Ltd.
3. " A. Gray ... " Hooghly Docking & Engineering Co., Ltd.
4. " Millar M. King ... " John King & Co., Ltd.
5. " H. E. Skinner ... " Jessop & Co., Ltd.

**Calcutta Jute Fabrics Shippers Association Committee :**

1. Mr. J. N. King, *Chairman*. Messrs. James Scott & Sons, Ltd.
2. " A. M. McGrigor ... " James Finlay & Co., Ltd.
3. " H. J. Small ... " Shaw, Wallace & Co.
4. " Vincent Smyth ... " Birkmyre Brothers.
5. " F. M. Wright ... " Hoare, Miller & Co., Ltd.

**Calcutta Hydraulic Press Association Committee :**

1. Mr. M. C. Guzdar, *Chairman*. Messrs. P. E. Guzdar & Co.
2. " P. K. Arjani ... " Empress Press.
3. " J. Fletcher ... " Ocean Jute Press.
4. " Panna Chand ... " Canal Jute Press.
5. " Surajmull Jalan ... " India Jute Press.

**Jute Fabric Brokers Association Committee :**

1. Mr. E. d'A. Willis, *Chairman*. Messrs. Poppe, Delius & Co.
2. " A. M. Burnett ... " Perman & Hynd.
3. " T. E. Corrie ... " King Brothers.
4. " R. C. Pollard ... " H. D. Cartwright & Co.
5. " J. R. Wilson ... " J. Thomas & Co.

**Baled Jute Shippers Association Committee:**

1. Mr. P. E. R. Hoerder, *Chairman*, Messrs. R. Steel & Co., Ltd.
2. " J. W. Ferguson " " J. C. Duffis & Co., Ltd.
3. " D. Kilgour " " James Scott & Sons, Ltd.
4. " W. G. Dredge " " D. Easton & Co.
5. " S. J. Vlasto " " Ralli Brothers.

**Calcutta Jute Dealers Association Committee:**

1. Mr. Geo. Morgan, M.L.C., *Chairman*, Messrs. Morgan, Walker & Co.
2. " H. K. Banks " " J. Thomas & Co.
3. " J. A. Galloway " " A. M. Mair & Co.
4. " G. C. Moon " " Sinclair, Murray & Co., Ltd.
5. " A. C. Robertson " " Landale & Morgan.
6. " G. Tarbat " " W. Haworth & Co.

**Calcutta Hides & Skins Shippers Association Committee:**

1. Mr. L. C. Mousell, *Chairman*, Messrs. Mousell & Co., Ltd.
2. " E. J. Halpern " " A. Forbes & Co., Ltd.
3. " H. P. Möller " " The Delta Hide Co., Ltd.
4. " G. A. Marks " " Messrs. Charles Booth & Co., (Calcutta), Ltd.
5. " C. H. Veit " " Enrico M. Stein (Inc.)

**Indian Indigo Association Committee:**

1. Mr. H. W. Crane " " Tateriah Indigo Concern
2. " E. C. Danby " " Dholi Indigo Concern
3. " A. L. Davenport " " Messrs Bird & Co.
4. " M. Dowson " " J. Thomas & Co.
5. " J. A. Inglis " " James Finlay & Co., Ltd.
6. " C. G. Lees " " Lalseriah Indigo Concern
7. " C. I. Parr " " Hursingpore Indigo Concern
8. " G. A. Sword " " Messrs Begg Dunlop & Co. Ltd.
9. " " " " Moran & Co. Ltd.

**Calcutta Accident Insurance Association.****(1) General Purposes Committee:**

1. Mr. W. G. Daniel " " The Liverpool & London & Globe Insurance Co. Ltd.
2. " F. B. Hitchings " " The North British & Mercantile Insurance Co. Ltd.
3. " J. P. Lynch " " The Liverpool & London & Globe Insurance Co. Ltd.
4. " R. Ferguson " " The Scottish Union & National Insurance Co.
5. " W. E. Heath " " Royal Insurance Co., Ltd.
6. " H. M. Hind " " Norwich Union Fire Office
7. " J. S. Riddell " " Northern Assurance Co. Ltd.

**(2) Motor Vehicles Standing Committee:**

1. Mr. W. G. Daniel, *Chairman*, The Liverpool & London & Globe Insurance Co., Ltd.
2. " A. F. Richards " " Eagle Star & British Dominions Insurance Co., Ltd.
3. " F. Hilton " " Dy. *Chairman*, Clive Insurance Co., Ltd.
4. " H. M. Hind " " Norwich Union Fire Insurance Society, Ltd.
5. " P. B. Lewis " " Ocean Accident & Guarantee Corpn. Ltd.
6. " F. B. Hitchings " " North British & Mercantile Insurance Co., Ltd.
7. " T. Panther " " Motor Union Insurance Co., Ltd.

**(3) Workmen's Compensation Standing Committee:**

1. Mr. F. B. Hitchings, *Chairman*, North British & Mercantile Insurance Co., Ltd.
2. " J. Lynch, *Dy. Chairman*, Liverpool & London & Globe Insurance Co., Ltd.
3. " W. E. Heath " " Royal Insurance Co., Ltd.
4. " H. M. Hind " " Norwich Union Fire Insurance Society, Ltd.
5. " P. B. Lewis " " Ocean Accident & Guarantee Corpn. Ltd.
6. " H. L. Jackson " " London & Lancashire Insurance Co., Ltd.
7. " A. F. Richards " " Eagle Star & British Dominions Insurance Co., Ltd.

**(4) Miscellaneous Accident Insurance Standing Committee:**

1. Mr. J. P. Lynch, *Chairman*, Liverpool & London & Globe Insurance Co., Ltd.
2. " A. F. Richards, " " Eagle Star & British Dominions Insurance Co., Ltd.
3. " F. B. Hitchings " " Dy. *Chairman*, North British & Mercantile Insurance Co., Ltd.
4. " H. M. Hind " " Norwich Union Fire Insurance Society, Ltd.
5. " P. B. Lewis " " Ocean Accident & Guarantee Corporation, Ltd.

**Indian Lac Association for Research:**

1. Mr. J. D. Marshall, *Chairman*, Messrs. Lyall, Marshall & Co.
2. " B. C. Ghosal, " " Gunesdas Hurdutroy & Co.
3. " R. S. Jayaswal " " Dy. *Chairman*, Mahadeo Prasad Kashii Prasad.
4. " P. Capranos " " Ralli Brothers.
5. Pandit Jagannath Prasad Chaturvedy " " Mirzaniull Jagannath & Co.
6. Mr. Misree Lall Raidani " " Misree Lall & Sons.
7. " M. Dowson " " J. Thomas & Co.
8. " C. W. Vernon. " " Messrs. Angelo Bros., Ltd.

**Associations recognised by the Bengal Chamber  
of Commerce.**

NAME.	JOINED.
Calcutta Wheat and Seed Trade Association ...	July 1884.
Indian Jute Mills Association ...	November 1884.
Indian Tea Association ...	May 1885.
Calcutta Tea Traders Association ...	September 1886.
Calcutta Fire Insurance Association ...	July 1888.
Calcutta Import Trade Association ...	September 1890.
Calcutta Marine Insurance Agents Association	April 1891.
The Wine, Spirit and Beer Association of India	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 Hydraulic Press Association ...	December 1903.
Jute Fabric 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 ...	April 1919.
Indian Indigo Association ...	January 1920.
Indian Lac Association for Research ...	October 1921.
Calcutta Accident Insurance Association ...	September 1923.

**BENGAL CHAMBER OF COMMERCE**

ROYAL EXCHANGE

*Calcutta, 31st January 1925.*

REPORT OF THE PIECE-GOODS SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,  
BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

We have the honour to submit to you the twenty-seventh 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 239 as compared with 314 in 1923. Of these 231 were arbitrations under the Rules of the Tribunal and 8 were applications for survey reports. The revenue derived by the Chamber from fees amounted to Rs. 8,418 as compared with Rs. 9,056 in 1923.

The following other matters in connection with the piece-goods trade have also been referred to us during the year for opinions:—

In September 1923 we were informed by the Collector of Customs, Calcutta, that a number of cases Bills of entry for piece-goods, had occurred in which imported piece-goods had been passed at valuations appreciably under the current market values. Great difficulty had been experienced in dealing with these cases by reason of the fact that the goods had been insufficiently described in the bills of entry. The Collector accordingly required importers to furnish certain additional particulars. We supported the action taken by the Collector in the matter, as we deemed it to be imperative that under-valuations such as those which had occurred must be stopped in the interests of the trade generally.

The Manchester Chamber of Commerce expressed the opinion that in respect of goods other than staple goods it would be often impossible to give the number of threads warp and weft which the Collector had asked for. We brought this point to the notice of the Collector, and he agreed that this information would not be asked for in respect of goods other than staple goods. With this modification the Manchester Chamber of Commerce accepted the orders of the Collector.

The Bradford Chamber of Commerce represented to us that the requirements specified by the Collector were onerous and would be a hindrance to trade between the United Kingdom and India. We carefully considered this representation, but we could not support it. The Collector took action with the object of preventing fraud, the occurrence of which places at a disadvantage all firms of good standing who do not seek to evade payment of Customs duty. The orders were in our opinion necessary for the protection of honest as against unscrupulous importers. We brought this point to the notice of the Bradford Chamber, suggesting at the same time that the orders should be accepted.

In April we were asked for an opinion on a question as to the right of a buyer to refuse packages containing an excess number of pieces of dhooties. We thought that this was a matter for amicable settlement as between buyer and seller or, failing such, for arbitration.

We were consulted during the year on the subject of the interpretation of the following clause in a piece-goods contract, namely, "shipment July-September: One month's latitude". The question was as to whether this clause affected the *force majeure* clause. After considering the contract we replied in the negative.

In October last our attention was drawn to the position of importers in connection with the late shipment scale of allowances current under the piece-goods contract. It was pointed out that in the existing exchange conditions merchants frequently suffered loss by reason of the incidence of the scale of allowances. We agreed that the position was unfortunate and that all importers were similarly affected. We did not however think that any good purpose would be served by our endeavouring to take action.

The Burma Chamber of Commerce made an enquiry in October as to whether there is in the Calcutta market a recognised scale of allowances. We replied that, so far as regards piece-goods imported from the United Kingdom, there is an established scale which is contained in the contract; and we quoted the relative clause for the information of the Chamber.

In reply to an enquiry we expressed the opinion that it is the duty of importers to find out when goods are landed sea-water damaged at the import jetties. Their correct course is then to insist upon a survey being held by the steamship agents. Importers are liable to dealers for mildew damage, claims in respect of which may be of course either settled amicably or referred to arbitration.

We replied in the following sense to an enquiry with reference to forms of contract: to forms of contract:

- (a) that there is no general indent form for general goods, the different forms in use varying a good deal; and
- (b) that the following clause appears in the contract forms used in Bombay, Madras and Karachi, namely "bill of lading date or that of Manchester Ship Canal Co's certificate for Manchester and Liverpool goods and that of the bill of lading dock, rail, or shipowners certificate for Glasgow and Continental goods shall be taken as conclusive evidence of the date of shipment". We mentioned that in Calcutta contracts the following is the usual clause: "Bill of lading date shall be taken as proof of date of shipment against this contract".

A contract which was submitted for our consideration contained a clause providing that where the goods were shipped one month, or less than one

month, later than the time specified, an allowance of 1½% should be conceded; and that where the delay exceeded one month, but was not more than two months, the allowance should be 2½ per cent. The buyer contended that he was entitled to an allowance of 3 per cent. in respect of certain goods which were shipped late by more than one month but less than two months. His reason was that he granted two extensions of one month each, and that he was due an allowance of 1½ per cent. for every month. We did not agree with the view taken by the buyer. In our opinion he was entitled to an allowance of 2½ per cent. only in accordance with the terms of the late shipment clause. If he were not prepared to accept 2½ per cent. his claim should be, we suggested, submitted to arbitration.

#### Arbitrations and Surveys.

The classes of goods in which references have been most frequent were:—

	1924	-1923
Grey Dhooties ... ..	58	78
Fancies ... ..	29	45
Sarries ... ..	23	22
Sateens ... ..	16	23
White Dhooties ... ..	16	...
Grey Shirtings ... ..	14	36

The following were references for assessment of allowances for mildew, stain and other damages:—

	1924	1923
Dhooties ... ..	8	14
Red Shirtings ... ..	1	...



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

1	2	3	4	5	6	7
Year.	Total number of references.	Number of references in which allowance was given.	Number of references in which no allowance was given.	Percentage of references in which no allowance was given.	Number of references in which conciliation of contract was avoided.	Number of references regarding claims for damages for failure to deliver goods.
1920	329	68	85	25	129	47
1921	390	80	238	58	57	25
1922	242	59	104	41	15	64
1923	314	123	140	43	26	25
1924	239	87	103	43	23	26

The following statement shows the revenue derived by the Department during the last five years:—

Year	Amount
	Rs.
1920	11,380
1921	13,984
1922	8,791
1923	9,056
1924	8,418

We are, Gentlemen,

Your obedient servants,

A. HEATHER, *Chairman.*

W. S. FAIRLIE

H. R. PILCHER

M. H. SMITH

A. SOTIRIADI.

List of Piece-Goods Arbitrations dealt with under the Rules of the Tribunal of Arbitration and Surveys during the year 1924.

Goods.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Printed Sarries	2	3	3	1	3	5	5	1	3	2	2	2	23
Dyed Satin...	4	1	3	1	3	...	...	...	3	1	1	1	16
Printed Scarves	3	3	1	...	...	...	...	...	1	...	1	...	9
Dyed Mulls	2	...	...	...	...	...	...	...	...	...	...	...	2
.. Ponjoe	1	1	1	...	...	...	1	...	...	...	...	...	6
.. Poplin	1	...	...	...	...	...	1	...	1	2	...	...	5
Shawls	1	...	...	...	...	...	...	...	...	...	1	...	2
Undershirts	1	...	...	...	...	...	...	...	...	...	...	...	1
White Shirtings	1	...	...	...	...	...	...	...	2	...	1	...	4
.. Nainsooks	1	...	...	...	...	...	1	1	1	2	...	...	6
.. Dhooty	1	1	...	1	1	1	...	2	...	5	4	...	16
.. Mulls	...	...	...	...	...	1	...	1	2	...	...	...	4
.. Scarves	...	...	...	...	1	...	...	...	...	1	3	5	...
.. Twills	1	...	...	...	...	...	...	...	...	...	...	...	2
Grey Dhooty	2	9	6	2	3	7	11	2	1	6	9	...	58
.. Shirtings	2	...	1	1	...	4	...	1	5	...	...	...	14
.. Scarves	...	...	1	4	...	...	...	...	...	...	...	...	5
Fancies	3	4	...	3	...	6	3	1	5	4	...	...	29
Broad Cloth	1	...	...	1	...	...	...	...	...	...	...	...	2
Umbrella Cloth	1	...	1	...	2	1	1	...	...	2	...	...	8
Venetian	...	...	2	...	...	...	...	2	1	3	...	...	8
Red Shirtings	...	...	1	1	2	2	1	...	...	...	...	...	7
Velvets	...	...	1	...	...	...	...	...	...	...	...	...	1
Blankets	...	...	...	...	...	...	...	2	2	...	...	...	4
Mosquito Nets	...	...	...	...	...	...	...	...	1	...	...	...	1
Baby Hoods	...	...	...	...	...	...	...	...	...	...	1	...	1
TOTAL	16	10	22	12	9	23	18	28	12	23	33	37	229

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE YARNS SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

In May last we noted from an announcement made by the Collector of Customs, Calcutta, that on and from the 1st June 1924 bills of entry for cotton yarn would be required to show the following particulars in addition to those ordinarily entered, namely: (a) the invoice rate; and (b) the ticket or quality name. We did not think that there was need for us to make any comment on this announcement.

We had before us in November last a reference on the subject of the allowance to be made by importers in respect of the late shipment of certain American hosiery yarn. We examined the case carefully but as the information available was insufficient to enable us to come to a conclusion we did not express an opinion upon it.

We are, Gentlemen,

Your obedient servants,

V. H. MACCRAW, (Chairman)

W. S. FAIRLIE

M. MINOTTO.

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE SHIPPING SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

In March we considered, at your request, an enquiry from the Calcutta Jute Fabrics Shippers Association as to the interpretation of the following "fall" clause in a shipping order:—

In the event of any fall in the rate of freight of the ..... Line the shipper will get the benefit thereof.

We agreed with the Association that under this clause the shipper is not entitled to claim in each later month the benefit of a lower rate current during one of the early months of the contract. The engagement constitutes a series of separate contracts for each month, and for each steamer during that month, and the shipper is entitled, in respect of his shipments in each steamer, to the lowest rate ruling for the same destination by that steamer on account of bookings made subsequent to the shipper's contract. He is not entitled to the benefit of any lower rate against bookings made prior to his contract with the steamship company.

In reply to an enquiry which you put before us we said that there is no universal custom followed by steamship companies in charging freight on rice and grain packed in gunny bags. Different methods are adopted in different trades. In some cases freight is charged at so much per bag, and in others at so much per ton. Again, in the case of freight charged on a tonnage basis, different methods of calculating freight are followed in different trades. In some the rate of freight is based on the gross weight, and in others, as in the case of shipments of grain from India to Europe which are unpacked at

destination and practically discharged in bulk, freight is charged on the net output by weight, the bill of lading being usually clause d. Freight to be paid on net weight delivered.

In June you asked for an opinion on a proposal, which had been made by the Government of India, for the employment of Indian seamen in northern latitudes. This amendment of the Lascar agreement in this connection. The proposal was that the area in which Indian seamen are not permitted to serve during certain periods of the year should be defined by latitude and longitude, and that no attempt should be made to base the definition on voyages. We agreed to the proposal, which meant that clause (b) of the first proviso to the first clause of the agreement should be amended to read as follows:—

- (b) during the said period no member of the said crew shall serve between the 1st of October in one year and the 31st March in the succeeding year ;
- (1) North of 54° N. Lat. between Longitude 10° East and 30° East ;
- (2) North of 28° North Lat. between Longitude 40° West and 70° West, except under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Stowards departments to serve on voyages as far North of 43° N. Lat. in those Longitudes.
- (3) Between 120° East and 120° West Longitude
- (a) between 40° and 60° North Lat. save under special agreements voluntarily undertaken by members of the said crew, and
- (b) between 50° and 60° North Lat. save under special agreement voluntarily undertaken by members of the said crew employed solely between decks in the Engine and Stowards departments.

At your request we considered correspondence which you had received from the Government of Bengal in the in regard to the incidence of epidemic disease, and port health organisation and procedure, in the Far East. Included in this correspondence were certain chapters of a report which had been framed by Dr. Norman White for the Health Committee of the League of Nations. One of the principal recommendations made by Dr. White was that there should be introduced a new sanitary convention designed to govern quarantine procedure in Far Eastern countries. This new convention was to be inserted between Pt. I and Pt. II of the existing Paris Sanitary Convention. We did not approve of this proposal, as we were clearly of the opinion that the Paris Sanitary Convention has worked successfully as regards the Far East, and that it ought not therefore to be disturbed. We submitted this view to you and we expressed the hope that you would support it. We also commented upon certain other proposals which Dr. White made in his report.

In reply to an enquiry from you we stated quite recently that we disapproved of a proposal which had been brought forward by the Collector of Customs, Calcutta, in regard to section 68 of the Sea Customs Act of 1878. This was that the section should be so amended as to impose on the master of a ship the obligation

of providing a portable chair and a portable table for each Preventive Officer. It is in our opinion the obvious duty of the Customs Department to provide chairs and tables for their officers, and we accordingly suggested to you that you should take exception to the proposal.

We are, Gentlemen,

Your obedient servants,  
WILLIAM C. CURRIE (Chairman)  
A. McD. EDDIS  
H. C. EDMONDSON  
J. A. TASSIE.

## BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

## REPORT OF THE RAILWAYS SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

During the year one question only has been submitted to us for consideration. It had reference to the system under which goods are received for transport at Howrah station, East Indian Railway. It will be remembered that in 1918 difficulties arose in this connection by reason of the exigencies of military and other Government traffic. After discussion between the Railway authorities and the trade it was agreed, at a meeting held on the 10th September 1918, that the following arrangement should be accepted as a settlement of the question:—

The Railway Company is prepared provided there is room in the sheds and the Goods Superintendent, Howrah, has notified in the sheds the previous day that the goods would be accepted to grant railway receipts for complete consignments in small lots the same day they are tendered so long as the goods are placed at the proper section by 1.30 p.m. Calcutta time.

During the past year difficulties were again reported, and at our suggestion you asked the Agent, E. I. Railway, if the undertaking was still being observed at Howrah station. The Agent replied in the affirmative, stating also that instructions had been given for it to be strictly adhered to.

We are, Gentlemen,

Your obedient servants,

G. R. HEARN, (*Chairman*),

G. L. COLVIN

W. G. L. GILBERT

GEORGE GODFREY

J. J. GODFREY

C. DeM. KELLOCK.

## BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE INLAND TRANSPORT SUB-COMMITTEE  
FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

In March you consulted us with reference to a notification which was issued by the Government of Bengal at the end of January, and which published for criticism a draft of revised rules and rates of tolls for the Calcutta and Eastern Canal, Tolly's Nala, and the Sunderbunds steamer route. We recommended that the Chamber should take strong exception to one of the proposed tolls. For steamers and flats passing through the Lower Sunderbunds Channel the toll had been previously Rs. 5 per vessel for each single trip. But by the notification this was to be increased to Rs. 20 per vessel for each single trip. Such an enhancement appeared to us to be altogether unreasonable, and we thought that it should be very materially reduced. You agreed with our view, and the Government ultimately reduced the charge to Rs. 10 per vessel for each single trip.

Another question affecting rates of tolls was referred to us in October. It appeared that the Government of Bengal proposed to introduce two new items in the schedule of tolls for the line of navigation known as the Madaripur Bhil Chamel and Lower Kumar River. These new tolls were: (1) a charge of Rs. 10 on empty flats per flat per single trip; and (2) a charge of Rs. 2 on empty barges per barge per single trip. These two tolls were to be additional to those prescribed by the schedule as it stood. We were of the opinion that these new tolls should be restricted to empty flats and barges other than those being towed to or from Calcutta. Otherwise their imposition would mean that the inland steamer companies would be required to pay almost as much as they would have paid had the suggested toll of Rs. 20 for the

Sunderbunds Channel been enforced. You agreed with us, and you represented the matter to the Government of Bengal. We understand however that so far the Government have not decided to accept our suggestion; and that the matter is still under discussion with them.

We are, Gentlemen,

Your obedient servants,

J. A. TASSIE, (*Chairman*),

G. R. HEARN

R. H. MUIR

P. PARROTT

W. F. REYNOLDS.

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925

REPORT OF THE FINANCE SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,  
BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

In May last we considered at your suggestion a Bill to amend the Imperial Bank of India Act 1920 by the insertion of a new section 13A. The section provided that for the purpose of averting or facilitating the winding up of any banking concern the Imperial Bank might assist such concern by making advances to it, or to its liquidators, upon the security of its assets. We accepted the Bill, subject to three amendments which had been suggested, and which seemed to us to be desirable.

We devoted considerable time and attention during the year to the currency position, in connection with which we held a number of meetings. The currency question. There is no need for us to attempt to define here the action that we recommended you to take, further than to say that in our opinion the currency requirements of the country were not being adequately provided for. We agreed that in order to meet the seasonal demand for currency the emergency supply which is provided for by section 30 of the Indian Currency Act is adequate. But our point was that in the present period of transition there is no provision for a permanent, or at least quasi-permanent, expansion, as distinguished from the seasonal increase. At our suggestion you made a representation to the Government of India on the question, and this was replied to by the Finance Department towards the end of August. At our suggestion you also offered certain remarks upon this reply. All the correspondence has been published and it need not therefore be set forth here.

You consulted us in September with reference to the following:  
The currency question: suggestions which had been put forward  
Purchase of sterling. by the Karachi Chamber of Commerce: -

(e) that the sale of rupees should be made by tender once a week, tenders all receivable at one place by a fixed hour, the successful tenders to be paid as applied for in Calcutta, Bombay, Madras and/or Karachi.

(b) that subsequently special allotments should be made at a higher rate fixed for the week as announced by Government, and that the method of forcing up rates quickly whenever rupees might be in demand with all the risks of violent reaction should be abandoned.

We considered these proposals, but we did not see our way to support them, and we explained to you our reasons for our attitude.

We suggested that the attention of the Government of India should be drawn to a point in connection with certain anti-dumping duties which were levied recently by the Government of

the Commonwealth of Australia. These special import duties are imposed, under the provisions of the Act cited in the margin, on two articles of Indian manufacture, namely, pig iron and cricket balls. The reason for their application to these two articles was that the exchange value of the rupee is below the Mint par value, which is ten rupees to the pound sterling; and that in consequence of this depreciation the goods in question were, it was said, being sold to importers in Australia at prices which were detrimental to industries. The point to which we invited attention was that the Government of the Commonwealth of Australia regarded the Indian currency as a depreciated currency. We thought that this should be pointed out to the Government of India; and we understand that you acted upon the suggestion, and brought it to their notice.

At the annual meeting of the Associated Chambers of Commerce of India and Ceylon held in Bombay in 1923 it was resolved that in the opinion of the Association legislation to permit of the elimination of pies from all banking transactions in India should be considered by the Government of India. On this resolution being submitted to the Government of India the Finance Department suggested that the Association should arrange for the introduction of a private Bill to give effect to it. The Associated Chambers invited their members to consider this suggestion, and at your request we examined it. We came to the conclusion that the elimination of pies is not of sufficient public importance or urgency to warrant the Association framing a private Bill; and we accordingly recommended that no action should be taken in that direction.

In compliance with a request made by you we framed recently a series of answers to the questionnaire which has been circulated by the External Capital Committee. This Committee was appointed by the Government of India in 1924 to consider the question of the flow of capital into India from external sources. The Hon'ble Sir Basil Blackett, K.C.B., Finance Member of the Governor-General's Council, is the Chairman of the Committee. We

understand that, subject to certain modifications, you accepted the answers as framed by us.

We are, Gentlemen,

Your obedient servants,

KENNETH CAMPBELL  
WILLOUGHBY CAREY  
D. S. McCLEURE  
F. V. RUSHFORTH  
WILLIAM C. CURRIE.

(Mr. J. B. Crichton, the Chairman of the Sub-Committee, having left India, does not sign the report.)

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.

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 tolas 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.
	Cents.	d.	Rs. As. P.	s. d.	Rs.	Rs.	£
1923.							
January ...	99½	31½	83 6 0	1 4½	73,05,000	2,07,85,000	587,439,28
" ...	99½	31½	83 12 0	1 4½			588,372,23
February ...	99½	31½	81 0 0	1 4½	35,05,000	5,05,45,000	588,530,88
" ...	99½	30½	79 4 0	1 4½			588,218,24
March ...	99½	31½	81 10 0	1 4½	6,79,35,000	6,75,90,000	588,280,63
" ...	99½	32½	83 8 0	1 4½			588,471,33
April ...	99½	32½	82 8 0	1 4½	8,68,20,000	14,10,15,000	588,206,22
" ...	99½	32½	83 11 0	1 4½			588,434,22
May ...	99½	33½	85 15 0	1 4½	4,39,00,000	8,43,30,000	588,575,42
" ...	99½	32½	85 0 0	1 4½			584,150,56
June ...	99½	32	83 8 0	1 4½	4,60,00,000	5,85,70,000	580,166,29
" ...	99½	33½	83 0 0	1 4½			580,184,15
July ...	64½	31½	79 8 0	1 4½	6,00,00,000	8,55,10,000	579,800,61
" ...	62½	30½	79 4 0	1 4½			579,845,28
August ...	62½	30½	79 10 0	1 4½	5,88,00,000	6,10,35,000	572,924,43
" ...	63½	31½	79 12 0	1 4½			570,918,23
September	62½	30½	79 12 0	1 4½	2,19,00,000	6,21,15,000	571,004,53
" ...	64½	31½	81 4 0	1 4½			566,870,11
October ...	64½	31½	82 10 0	1 4½	18,83,00,000	80,10,000	565,809,57
" ...	63½	31½	79 14 0	1 4½			563,914,06
November	63½	31½	80 12 0	1 4½	1,42,80,000	10,85,000	564,696,98
" ...	64½	32½	80 0 0	1 4½			566,623,83
December	64½	33½	80 0 0	1 5½	26,10,000	60,80,000	565,727,29
" ...	65½	33½	80 2 0	1 5½			566,502,63

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.

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 tolas 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.
	Cents.	d.	Rs. As. P.	s. d.	Rs.	Rs.	£
1924.							
January ...	64½	33½	81 2 0	1 5½	3,64,65,000	3,70,00,000	566,557,779
" ...	63½	33½	80 12 0	1 5½			566,738,033
February ...	63½	33½	80 6 0	1 5½	2,40,00,000	2,05,10,000	566,835,329
" ...	65½	34½	82 8 0	1 5½			566,307,750
March ...	63½	33½	83 0 0	1 4½	.....	5,05,000	567,377,225
" ...	63½	33½	82 8 0	1 4½			562,375,929
April ...	63½	33½	81 14 0	1 4½	.....	1,10,000	561,369,151
" ...	64	33½	81 15 0	1 4½			550,824,798
May ...	64½	32½	80 4 0	1 4½	3,20,00,000	4,52,15,000	548,301,453
" ...	65½	35½	81 7 0	1 4½			546,760,623
June ...	66½	35½	83 8 0	1 4½	4,00,00,000	4,65,00,000	546,010,144
" ...	66½	34½	82 14 0	1 5½			545,851,733
July ...	65½	34½	83 5 0	1 5½	.....	.....	546,517,620
" ...	67½	34½	82 0 0	1 5½			546,558,858
August ...	68	34½	81 2 0	1 5½	.....	.....	546,785,873
" ...	68½	33½	81 4 0	1 5½			547,870,606
September	68½	34½	81 3 0	1 5½	.....	.....	546,535,074
" ...	69½	34½	81 2 0	1 5½			545,560,526
October ...	70	35½	80 3 0	1 5½	.....	.....	545,495,157
" ...	71½	35½	80 8 0	1 6			543,940,307
November	70½	34½	78 0 0	1 6½	.....	.....	542,419,601
" ...	69½	33½	77 6 0	1 5½			541,700,318
December	69½	33½	75 6 0	1 6½	.....	.....	541,586,905
" ...	68½	32½	73 15 0	1 6½			543,915,897

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE ELECTRICITY SUB-COMMITTEE FOR THE YEAR 1924.

To

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,

J. T. MERTENS, (*Chairman*).

W. H. BRADBURY,

F. HOLT,

W. E. A. MORBY.

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE INDUSTRIAL LEGISLATION SUB-COMMITTEE  
FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

You consulted us, in March last, with reference to the Workmen's Compensation Act, 1923. Section 32 of the Act empowers the Governor-General in Council to make rules to carry out the purposes of the Act, and it prescribes certain matters for which the rules may provide. Section 33 similarly empowers the local Government to make rules for certain other matters which are likewise prescribed. You invited us to consider draft sets of rules framed under these sections and published by the local Government for criticism. We examined both drafts carefully, and we made a few suggestions in regard to the rules framed by the Government of India. We had no comments to offer on those framed by the Government of Bengal.

We considered recently at your request a proposed new rule 38A that the Government of Bengal proposed to insert in the Bengal Factories Rules, 1923. The object of the rule was to introduce certain regulations in regard to septic tank latrines. At our suggestion the draft rule was examined by the various Associations interested, and we understand that they had no remarks to make concerning it.

Quite recently we examined, at your request, the Maternity Benefit Bill which was introduced in the Legislative Assembly by Mr. N. M. Joshi on the 23rd September 1924. We could not see our way to support this measure as it stood, and we suggested that you should recommend its amendment in certain important particulars. The questions with which it deals are too complex to be dealt with in this report.



At the Sixth International Labour Conference which was held at Geneva in June 1924 four subjects were discussed, namely: (a) the development of facilities for the utilisation of workers' leisure; (b) quality of treatment for national and foreign workers as regards workmen's compensation for accidents; (c) weekly suspension of work for twenty-four hours in glass manufacturing processes, where tank furnaces are used; (d) night work in bakeries. In November you asked us to consider a request from the Government of Bengal for the views of the Chamber as to the attitude to be taken up by the Indian delegates at the seventh Conference—to be held in May 1925—when these questions will be again considered. Only items (a) and (b) are of interest. And in regard to these we put forward certain suggestions.

At your request we obtained for you information in regard to the period of wage payment in certain industries. These particulars were asked for by the Government of India in connection with an enquiry which was being made in respect of a proposal that all workers on a wage of less than Rs. 100 monthly should be paid weekly. We were against this proposal, which was embodied in a Bill introduced in the Assembly by Mr. N. M. Joshi; and we understand that you also opposed the Bill.

We are, Gentlemen,

Your obedient servants,

G. R. HEARN, (*Chairman*)  
R. N. BARD  
A. A. F. BRAY  
A. D. GORDON  
S. A. SKINNER.

BENGAL CHAMBER OF COMMERCE

ROYAL EXCHANGE

Calcutta, 31st January 1925.

REPORT OF THE INCOME-TAX SUB-COMMITTEE FOR THE YEAR 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

We do not propose to do more in this report than to indicate in the briefest possible way the various matters which have been referred to us for consideration during the year. The first question which came before us was in regard to the provisions of section 42(1) of the Indian Income Tax Act. This question we closely examined and considered, with the result that in July you submitted a representation to the Government of India concerning it, suggesting the revision and amplification of provisions of the section.

2. Certain matters in connection with section 20 of the Act, and the certificates which are issued under it, engaged our attention in April, and we made recommendations which you put forward to the Central Board of Revenue.

3. The question of the assessment to income-tax of tramp steamers was before us in July and August, and we considered certain specific instances which were submitted. At our suggestion you expressed certain views on the question to the Central Board of Revenue.

4. The liability to super-tax of individual partners in registered firms was under consideration for some months. It arose in connection with a case which had been decided by the Bombay High Court. We examined it, and at our suggestion you supported the view that the existing method of assessing the tax, in cases where the constitution of the firm has changed, should be legalised.

5. Proposals for legislation designed to prevent the avoidance of income tax and super tax were submitted to us, and we

considered them attentively. We did not however see our way to support them and we explained at length our reasons for this attitude. We understand that you accepted our expression of opinion and made a representation to the Government of India accordingly.

6. It was suggested during the year that section 48 of the Indian Income Tax Act should be amended in connection with the question of double income tax relief. We considered proposals put forward by the Central Board of Revenue in this connection, but in the absence of concrete examples showing the effect of the proposals in practice we were unable to express an opinion upon them. The question is, we understand, still engaging the attention of the Central Board.

7. The question of the taxation of state-owned steamers has been examined by us, and we obtained certain information from London in regard to it. Ship-owners had pointed out that British-owned tonnage operating out of Indian ports is—by reason of the fact that it is required to pay Indian income tax—at a disadvantage when competing with American state-owned vessels which are exempt from such taxation. The question is, we believe, under examination by the Central Board of Revenue.

8. The question of the incidence of super-tax on companies holding shares in other companies has been before us, and we have made recommendations in regard to it. We understand that it is being considered by the Central Board of Revenue.

9. Other matters of varying degrees of importance which have engaged our attention during the year are the following:—Depreciation allowances on plant and machinery of lime, stone and cement quarries; the assessment to tax of the profits of tea companies; a proposal for the amendment of rule 21 of the Income Tax Rules; a proposal in regard to refund of tax in respect of dividends derived from shares held on blank transfer deeds; refunds from residents in Native States; and the distribution of the annual income tax returns of the various provinces.

We are, Gentlemen,

Your obedient servants,

WILLIAM C. CURRIE (*Chairman*)

A. AIKMAN

E. G. DIXON

THOS. LAW

W. H. MARR

C. E. WALKER.

FORTY-FIRST ANNUAL REPORT

OF THE

LICENSED MEASURERS DEPARTMENT

OF THE

BENGAL CHAMBER OF COMMERCE

1st JULY 1923 to 30th JUNE 1924.

BENGAL CHAMBER OF COMMERCE,

LICENSED MEASURERS DEPARTMENT,

ROYAL EXCHANGE,

Calcutta, 15th September 1924.

To

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

We have the honour to submit our report on the working of the Licensed Measurers Department for the year ended on the 30th of June 1924. We have at the same time to ask you to be good enough to appoint a new Committee to manage the Department during the current year.

At our first meeting we unanimously re-elected Mr. J. A. Tassie to be our Chairman, and he has held office throughout the year. There

have been two changes in the personnel of the Committee. In March Messrs. Bird & Co. appointed Mr. R. H. Child in succession to Mr. P. E. R. Hoerder, who had gone to Europe on leave; and in May Messrs. Geo. Henderson & Co. appointed Mr. G. T. G. Milne in place of Mr. R. R. Will, who had also gone on leave.

Including the Superintendent, Deputy Superintendent, Office Manager and three Assistant Superintendents the staff on the 30th of June 1924 numbered one hundred and twenty compared with one hundred and eleven at the same date of the previous year.

The audited revenue and profit and loss accounts, together with the balance sheet as at the 30th of June 1924 are appended hereto.

Finance.

The following summary shows the main classes of income, and the increase or decrease as compared with the previous year :—

CLASS.	1922-23		1923-24		Increase.	Decrease.
	Rs.	A. P.	Rs.	A. P.		
Measurements ...	5,49,678	7 6	5,79,651	2 0	29,372	10 6
Weights ...	2,70,918	4 3	2,78,995	7 3	8,077	3 0
Mill Fees ...	18,205	0 0	14,975	0 0	...	3,230 0 0
Misc. Fees ...	19,044	8 0	21,234	0 0	2,189	8 0
Sundry Charges ...	11,987	13 10	15,500	12 8	3,612	14 10
Rs. ...	8,69,834	1 7	9,09,756	5 11	43,152	4 4
Net increase ...	...	...	...	...	39,922	4 4

Expenditure for the year shows a decrease as compared with 1922-1923 of Rs. 3,268-1-7 the figures being:—

1922-1923	...	Rs.	8,50,537	6 8
1923-1924	...	Rs.	8,47,269	5 1
Decrease	...	Rs.	3,268	1 7

The revenue account for the year shows a surplus of Rs. 63,487-0-10 compared with a surplus of Rs. 19,296-10-11 for the preceding twelve months. Interest on, and appreciation of, investments aggregate Rs. 37,975-3-10. Adding this amount to the revenue surplus, and deducting Rs. 16,047-3-1 on account of depreciation on buildings and plant, there remains a net surplus of Rs. 84,415-6-7.

In January last we decided to reduce the surtax on the measurement rates from 40% to 20%, leaving the surtax on the weight rates at 40%. We, brought the reduction into force on and from the 1st July 1924.

The following is a statement of the invested funds of the Department on the several accounts on the 30th of June 1924 :—

SECURITIES.	Holding at 30th June 1923.				Holding at 30th June 1924.			
	Par Value.		Market Value.		Par Value.		Market Value.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
<b>GENERAL ACCOUNTS.</b>								
3½% Government Paper ...	1,24,000	0 0	79,366	0 0	1,24,000	0 0	83,532	8 0
4% Calcutta Municipal Debentures ...	47,000	0 0	38,665	0 0	47,000	0 0	40,235	0 0
5% Fixed Deposit with the Mercantile Bank of India, Ltd. ...	1,00,000	0 0	1,00,000	0 0	1,65,000	0 0	1,65,000	0 0
5% Fixed Deposit with the P & O Banking Corporation ...	3,00,000	0 0	3,00,000	0 0	...	...	...	...
Messrs' Club Loan ...	1,000	0 0	1,000	0 0	...	...	...	...
6% Bonds of 1932 ...	...	...	...	...	3,00,000	0 0	3,15,375	0 0
<b>PROVIDENT FUND.</b>								
3½% Government Paper ...	28,900	0 0	18,532	2 0	28,900	0 0	19,561	11 0
4% Calcutta Municipal Debentures ...	1,50,500	0 0	1,14,990	0 0	1,50,500	0 0	1,23,498	12 0
4½% Calcutta Port Trust Debentures ...	1,500	0 0	1,350	0 0	1,500	0 0	1,357	8 0
4% Do. do. do. ...	1,07,500	0 0	79,987	8 0	1,07,500	0 0	87,466	4 0
4½% Rangoon Municipal Debentures ...	12,500	0 0	10,625	0 0	12,500	0 0	10,557	8 0
4½% Rangoon Port Trust Debentures ...	20,000	0 0	12,600	0 0	20,000	0 0	16,000	0 0
4½% Do. do. do. ...	10,000	0 0	8,800	0 0	10,000	0 0	8,000	0 0
4% Bombay Improvement Trust Debentures ...	7,000	0 0	4,900	0 0	7,000	0 0	5,110	0 0
Ten Shares in the Imperial Bank of India ...	5,000	0 0	14,400	0 0	5,000	0 0	14,250	0 0
Twenty Shares in the Imperial Bank of India, (partly paid up)	2,600	0 0	7,100	0 0	2,500	0 0	7,600	0 0
6% War Bonds - 10 year ...	1,95,000	0 0	2,01,825	0 0	1,95,000	0 0	2,01,693	12 0
6% War Bonds - 5 year ...	40,000	0 0	40,800	0 0	40,000	0 0	40,450	0 0
5% Fixed Deposit with the Hongkong and Shanghai Banking Corporation	53,470	12 3	53,470	12 3	55,000	0 0	55,000	0 0
5% Fixed Deposit with the P. & O. Banking Corporation	40,000	0 0	40,000	0 0	...	...	...	...
5% Income tax free Loan 1945-1955 ...	...	...	...	...	75,000	0 0	74,343	12 0
6% Bonds 10 year ...	...	...	...	...	40,000	0 0	42,050	0 0
<b>COMMISSIONATE FUND (OFFICERS).</b>								
3½% Government Paper ...	1,000	0 0	948	12 0	1,000	0 0	678	14 0

\* Cost price.

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

The first statement gives the number of packages measured, and it shows an increase of 4,44,811 packages as compared with the figures for 1922-1923.

Goods.	From 1st July 1921 to 30th June 1922.	From 1st July 1922 to 30th June 1923.	From 1st July 1923 to 30th June 1924.	Increase.	Decrease.
Jute, Cuttings, Rejections ... .. pkgs.	30,26,214	29,02,025	34,34,622	5,31,997	...
Hemp ... .. "	60,903	77,580	1,04,258	26,678	...
Tobacco ... .. "	10,776	20,609	58,230	37,621	...
Cotton ... .. "	2,90,383	77,174	67,581	...	9,243
Gunnies ... .. "	16,89,679	20,41,298	20,75,432	34,134	...
Tea ... .. "	18,21,292	6,28,541	3,99,604	...	2,28,937
Shellac ... .. "	65,610	92,255	81,790	...	10,465
Indigo ... .. "	1,966	1,343	1,224	...	119
Hides & Skins ... .. "	62,416	55,620	46,609	...	9,020
Perishables ... .. "	...	45,787	2,08,643	1,62,856	...
Hardware ... .. "	...	30,646	10,031	...	11,015
Earthenware ... .. "	...	16,166	23,506	7,400	...
Bag Cargo ... .. "	15,827	17,066	9,349	8,170	...
Sundries ... .. "	4,82,093	4,11,053	3,32,234	...	79,209
<b>TOTAL PACKAGES ...</b>	<b>75,28,029</b>	<b>64,17,652</b>	<b>68,62,463</b>	...	...

The second statement gives particulars of weightings effected, and it shows an increase of 23,40,001 packages weighed as compared with the year 1922-1923.

Goods.	From 1st July 1921 to 30th June 1922.	From 1st July 1922 to 30th June 1923.	From 1st July 1923 to 30th June 1924.	Increase.	Decrease.
Jute, Cuttings, Rejections ... .. pkgs.	24,83,243	24,73,075	29,10,915	4,37,840	...
Hemp ... .. "	13,395	16,101	13,866	...	2,235
Tobacco ... .. "	83,548	94,000	1,14,475	17,475	...
Cotton ... .. "	7,853	7,409	8,727	1,318	...
Gunnies ... .. "	11,82,851	11,73,436	12,07,856	34,420	...
Tea ... .. "	28,663	41,554	97,688	56,134	...
Shellac ... .. "	66,156	47,066	41,287	...	5,779
Indigo ... .. "	252	85	72	13	...
Hides & Skins ... .. "	46,475	30,792	13,316	...	17,476
Perishables ... .. "	...	1,75,387	2,91,065	1,15,678	...
Hardware ... .. "	...	1,04,982	92,380	...	12,602
Earthenware ... .. "	...	75,343	7,27,283	6,51,940	...
Bag Cargo ... .. "	23,93,065	67,63,231	69,31,410	11,68,179	...
Sundries ... .. "	30,37,102	2,60,431	1,53,553	...	3,03,878
<b>TOTAL ...</b>	<b>62,82,603</b>	<b>1,02,62,892</b>	<b>1,26,02,893</b>	...	...
	<b>Tons.</b>	<b>Tons.</b>	<b>Tons.</b>	<b>Tons.</b>	<b>Tons.</b>
Metals ... .. "	1,006	613	711	98	...
<b>TOTAL ...</b>	<b>1,006</b>	<b>613</b>	<b>711</b>	<b>98</b>	...

The third statement indicates the average measurement of bales of Jute, Cuttings, Rejections, etc., for export for thirty-two press-houses in and near Calcutta, together with comparative figures for the preceding twenty years.

SEASON.	Total bales measured.	Average measurement.		Largest average of a Press.		Smallest average of a Press.	
		Ft.	In.	Ft.	In.	Ft.	In.
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	5-36
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	3-58	58	8-10	53	1-05
1920-1921	22,98,613	54	2-19	55	9-16	52	6-53
1921-1922	30,31,540	54	2-64	56	7-52	52	3-55
1922-1923	29,47,739	54	5-23	57	6-13	51	3-85
1923-1924	35,12,797	53	9-85	61	6-42	51	2-42

\* The measurement of Jute, &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 progress of the Department of Jute and the work done since the year 1884-85.

YEAR.	MEASUREMENT.			WEIGHT.		
	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	50,85,228	...	1,10,601	48,78,633	6,13,362	...

YEAR.	MEASUREMENT.			WEIGHT.		
	Packages.	Increase.	Decrease.	Packages.	Increase.	Decrease.
1905-1906	57,52,886	6,67,663	...	56,11,836	7,33,203	...
1906-1907	63,52,936	6,00,050	...	58,12,622	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	...	1,11,38,853	11,32,784	...
1913-1914	67,30,240	...	2,81,905	80,61,430	30,97,423	...
1914-1915	67,56,929	26,689	...	65,48,381	15,13,049	...
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	2,78,610	...
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	14,86,977	...
1921-1922	75,28,029	4,79,654	...	92,82,603	25,56,234	...
1922-1923	64,17,652	...	11,10,377	1,02,82,892	9,30,289	...
1923-1924	68,62,463	4,44,811	...	1,26,02,893	23,40,001	...

The fifth statement gives the strength of the Staff since 1883:

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	189
1899-1900	59	1917-1918	182
1900-1901	58	1918-1919	145
1901-1902	69	1919-1920	145
1902-1903	70	1920-1921	127
1903-1904	74	1921-1922	129
1904-1905	80	1922-1923	116
1905-1906	88	1923-1924	111
		1924-1925	120

Staff at the 30th of June 1924—

Superintendent	...	1
Deputy Superintendent	...	1
Office Manager	...	1
Assistant Superintendents	...	3
Measuring Officers	...	112
Scalewrights	...	2
<b>TOTAL</b>	...	<b>120</b>

On the 30th of June 1924 the assets of the Provident Fund aggregated Rs. 8,12,104-12-5 as against Rs. 6,88,943-8-10 at the same date in 1923: the Trustees of the Fund are Mr. J. A. Tassie and Mr. E. H. H. Squire.

Dr. A. Douglas Cameron and Dr. W. E. Fetherstonhaugh have jointly carried out the duties of Medical Officer. Medical Officers of the Department during the year.

The two Compassionate Funds—for the Officers and the Clerical Staff, respectively—have been continued, and have proved of help to those who have needed financial assistance.

The Athletic Club has been carried on throughout the year and is well patronised by the Officers.

We are,

Gentlemen,

Your most obedient servants,

J. A. TASSIE,	} <i>Chairman.</i>
J. P. ARGENTI,	
I. P. F. CAMPBELL,	} <i>Members.</i>
R. H. CHILD,	
W. KEAY,	
G. T. G. MILNE,	
E. H. H. SQUIRE,	

## APPENDICES



[ 178 ]

LICENSED MEASURERS DEPARTMENT.

*Staff.*

30TH JUNE 1924.

- 1 Superintendent.
- 1 Deputy Superintendent.
- 1 Office Manager.
- 3 Assistant Superintendents.
- 112 Measurers.
- 2 Scalewrights.

120

*Superintendent.*

R. ELLIS.

*Deputy Superintendent.*

A. H. LUGG.

*Office Manager.*

C. G. SMITH.

*Assistant Superintendents.*

J. G. SMYTH.

A. H. MATTHEWS.

G. C. G. SMYTH.

INVENTORY OF WEIGHING AND MEASURING  
APPARATUS AND TRANSPORT.

## MEASURING IMPLEMENTS:—

- 1 Standard ebony calipers.
- 1 6 feet steel standard rule.
- 10 Teakwood calipers with brass index, 8 to 10 feet, for hides.
- 10 Teakwood calipers with brass index, 5 feet for hides.
- 1 Teakwood calipers with brass index, 5 feet for casks.
- 10 Teakwood calipers with brass index, 6 feet for gunnies.
- 104 Teakwood calipers with brass index, 5 feet for jute.
- 29 Teakwood calipers with brass index, 3 to 4 feet for cases.
- 5 Teakwood calipers with brass index, 3½ feet, claw end, for cases.
- 1 Teakwood caliper for measuring animals.
- 1 5 feet to 9 feet 6 inches Telescopic Teakwood rod with brass index.
- 1 4 feet to 8 feet Telescopic Teakwood rod with brass index.
- 2 10 feet Teakwood folding rods.
- 2 5 feet to 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 English 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 Cubic feet, wooden, mounted on removable wheels.
- 1 of 40 Cubic feet, wooden, with handles.
- 1 of 50 Cubic feet, wooden, with handles

## LIQUID MEASURES:—

- 1 Set brass cylindrical standard liquid measures from 1 gallon down to ½ gill, together with 6 glass strikes 9 inches to 2½ inches.

- 1 Case standard glass pipettes, consisting of one each 1 fluid oz., 2 fluid drams, 10 minims 60 minims and 50 grains sub-divided measures.
- 2 Tin working standard conical measures 2 gallons each.
- 1 " " " " " 1 gallon.
- 1 " " " " " 2 quarts.
- 1 " " " " " 1 quart.
- 1 " " " " " 1 pint.

## WEIGHTS:—

- 1 Full set brass Spherical-shape standard avoirdupois from 1 cwt. down to ½ dram.
- 1 Set metal from 10 grains to 0.1 grain
- 1 Full set brass Bell-shape standard avoirdupois from 1 cwt. down to ¼ oz.
- 1 Full set brass Bell-shape standard Indian from 1 maund down to ¼ chatack.
- 118 Iron Bar avoirdupois of 56 lbs. each.
- 10 Sets Iron avoirdupois from 28 lbs. down to ¼ 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 the  
Standards Department,  
Board of  
Trade, London 7th  
October 1914.

Made and tested  
by Calcutta Mint.

## SCALE AND WEIGHING MACHINES.

## TEST BALANCES:—

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

## BEAM SCALES:—

- 1 with trays 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.
- 1 with trays of 100 lbs. capacity.

## STEEL YARDS:—

- 70 of 4 cwt capacity for Jute, Cotton, etc., "Fairbanks"
- 4 of 280 lbs: " " "
- 1 of 7 cwt. or 10 Mds. " "
- 8 of 20 cwt. capacity } For coal.
- 3 of 10 cwt. " }
- 1 of 5 cwt. capacity "Thomson"

## PLATFORM MACHINES:—

- 4 Portable, to weigh 4,000 lbs.
- 9 Portable, to weigh 2,000 "
- 8 Portable, to weigh 500 "
- 1 Personal, to weigh up to 32 stones fitted with height measuring Standard (In Head Office).

## CRANE WEIGHERS:—

- 1 of 10 ton capacity.
- 1 of 5 ton capacity.
- 18 of 2 ton capacity.
- 84 of 1 ton capacity.
- 7 of 10 cwt. capacity.

## DIFFERENTIAL PULLEY BLOCKS:—

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

## COAL TUBS:—

- 4 of 10 cwt. capacity.
- 1 of 8 cwt. capacity.
- 1 of 5 cwt. capacity.

## IRON CRADLES:—

- 2 for Jute.
- 5 for Pig Iron.
- 8 for Bar Iron,
- 2 for sheet iron.
- 31 for Bags.

## IRON TRAYS:—

- 1 of 2'-0" x 1'-6"
- 5 of 2'-6" x 1'-8"

## WOODEN TRAYS:—

- 3 of 4' x 4' with suspending chains.
- 3 of 4' x 2'-6" do
- 1 of 3½ x 3' (for testing scales.)

## FRAMES AND STANDARDS:—

- 7 of teakwood 7' to 9' for coal, hides, gunnies to carry 30 cwt.
- 91 of teakwood 6' and 7'-6" for jute, cotton etc.
- 24 of iron 7' high for metal weighments.
- 5 of iron 6' high for metal, jute, etc.
- 7 iron standards for beam scales.



Monthly Statement of goods measured—Season 1923-1924.

MONTHS.	Jute, Cuttings, Rejections.	Hemp.	Tobacco.	Cotton.	Gunnies.	Tea.	Shellac.	Indigo.	Hides and Skins.	Perishables.	Hardware.	Earthenware.	Bag Cargo.	Sundries.	TOTAL.
July 1923	1,23,301	3,139	3,855	8,683	1,78,939	31,908	7,326	111	2,403	12,792	1,059	1,670	758	20,941	3,96,305
August ..	2,02,956	4,521	3,613	4,101	2,17,009	49,277	6,469	73	3,555	15,017	932	10,076	792	23,431	5,41,792
September ..	4,37,500	3,400	3,097	2,393	2,92,931	55,476	4,387	15	3,243	12,257	796	380	240	37,761	7,83,984
October ..	4,91,480	2,518	4,650	1,876	1,87,195	40,808	7,014	81	2,735	23,692	1,685	550	...	18,562	7,63,846
November ..	5,49,802	5,253	2,660	2,534	1,65,703	60,617	6,399	61	2,479	8,384	1,232	98	767	27,725	8,32,790
December ..	4,59,954	5,989	4,145	2,489	1,77,791	47,326	5,038	125	3,358	23,274	1,831	732	1,494	30,173	7,68,619
January 1924	3,71,859	18,666	3,207	3,160	1,57,717	32,767	5,511	115	5,251	9,241	1,079	3,719	523	30,493	6,43,306
February ..	2,23,112	12,671	3,080	7,890	1,68,398	25,733	7,260	71	7,139	23,458	1,275	963	2,194	29,854	5,13,098
March ..	2,14,136	13,064	886	10,677	1,64,706	23,681	9,628	103	4,207	11,209	2,284	1,911	1,151	30,596	4,88,239
April ..	1,63,093	15,907	7,485	7,139	1,47,999	11,785	7,857	225	5,960	21,448	2,574	1,446	550	28,034	4,21,482
May ..	1,16,940	13,029	9,805	8,603	1,48,915	7,907	7,787	167	3,540	23,523	3,140	1,186	415	30,060	3,74,726
June ..	80,607	6,006	11,767	8,956	1,38,109	12,319	7,114	77	2,839	19,348	1,154	766	490	24,505	3,14,267
TOTAL ...	34,34,622	1,04,258	38,230	67,931	20,75,432	3,90,094	81,790	1,234	46,600	2,08,643	19,031	23,500	9,340	3,32,234	68,62,463

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Comparative Statement of goods weighed from 1st July 1911 to 30th June 1924.

Goods.	From 1st July 1911 to 30th June 1912.	From 1st July 1912 to 30th June 1913.	From 1st July 1913 to 30th June 1914.	From 1st July 1914 to 30th June 1915.	From 1st July 1915 to 30th June 1916.	From 1st July 1916 to 30th June 1917.	From 1st July 1917 to 30th June 1918.	From 1st July 1918 to 30th June 1919.	From 1st July 1919 to 30th June 1920.	From 1st July 1920 to 30th June 1921.	From 1st July 1921 to 30th June 1922.	From 1st July 1922 to 30th June 1923.	From 1st July 1923 to 30th June 1924.
	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.	Tons.
Jute, Cuttings, &c. Pkgs.	31,64,434	32,62,283	30,56,915	36,29,438	31,20,909	28,63,078	24,72,370	22,75,223	27,38,919	23,17,873	24,83,543	24,73,075	29,10,945
Hemp	...	...	...	...	...	...	...	...	32,630	14,567	13,295	16,101	13,866
Tobacco	...	8,530	12,846	7,062	8,515	1,910	1,740	1,140	14,284	21,100	83,548	94,000	1,11,475
Cotton	13,429	10,81,474	11,64,764	11,29,695	14,26,615	14,74,387	10,97,389	11,29,234	19,86,664	13,26,667	11,29,551	11,73,436	12,67,856
Gunnies	9,31,319	18,388	23,033	21,662	41,914	...	64,407	13,851	47,864	49,283	29,683	41,554	67,688
Tea	34,622	...	...	...	...	...	...	...	85,117	41,782	56,156	47,661	41,257
Shellac	...	...	...	...	...	...	...	...	859	294	632	85	72
Indigo	...	...	...	...	...	...	...	...	...	...	...	...	33,792
Hides & Skins	7,297	22,724	14,221	12,294	37,910	14,314	21,389	27,748	46,469	39,572	46,475	1,75,237	2,91,665
Perishables	...	...	...	...	...	...	...	...	...	...	...	...	92,380
Hardware	...	...	...	...	...	...	...	...	...	...	...	...	73,343
Earthenware	...	...	...	...	...	...	...	...	...	...	...	...	7,67,253
Bag Cargo	35,11,406	34,63,712	16,75,642	9,10,134	5,48,031	4,81,022	11,89,823	17,56,639	5,39,688	1,85,338	23,89,065	57,69,251	69,31,410
Sundries	23,63,442	23,11,742	31,13,294	17,78,298	18,37,090	19,91,253	22,75,183	23,99,281	33,19,254	27,16,497	30,37,162	2,66,431	1,26,253
TOTAL	1,00,26,090	1,11,28,835	89,61,420	63,48,281	70,24,284	67,45,974	75,11,265	75,65,166	82,32,548	67,46,290	62,32,603	1,02,42,822	1,26,02,893
Metals	2,168	33,846	14,022	7,771	13,077	24,364	...	1,266	1,122	5,668	1,006	613	711
TOTAL	2,168	33,846	14,022	7,771	13,077	24,364	...	1,266	1,122	5,668	1,006	613	711

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Monthly Statement of goods weighed—Season 1923-1924.

MONTHS.	Jute, Sec.	Hemp.	Tobacco.	Cotton.	Gannies.	Tea.	Shellac.	Indigo.	Hides & Skins.	Perish- ables.	Hardware.	Earthen- ware.	Bag Cargo.	Sundries.	TOTAL.
1922.															
July	1,20,541	166	15,967	1,552	1,08,586	5,988	2,189	...	680	29,845	7,080	7,654	4,18,252	5,759	7,25,256
August	1,37,990	571	7,843	810	1,29,908	12,112	1,274	...	1,433	40,474	9,914	44,070	2,83,989	7,546	6,77,936
September	3,57,085	...	11,766	988	1,16,688	12,568	2,740	...	405	39,439	8,940	13,423	3,78,950	26,631	9,67,623
October	4,08,557	100	17,476	297	1,02,072	15,533	2,488	...	817	20,609	8,497	24,404	4,33,906	5,109	10,39,865
November	4,79,839	...	7,693	285	1,01,454	17,449	6,739	5	1,142	8,556	2,379	8,552	5,01,935	13,699	11,50,039
December	3,76,432	1,165	6,140	1,015	89,223	10,047	7,382	27	1,129	13,930	9,177	98,643	8,00,377	9,151	14,23,838
1923.															
January	3,10,513	1,463	6,534	231	95,353	7,019	5,350	...	1,037	28,042	8,971	82,803	8,14,086	18,985	13,80,847
February	2,16,686	1,949	6,905	363	97,314	6,373	4,846	...	934	37,964	12,074	78,493	6,65,562	15,022	11,44,485
March	1,94,118	2,239	6,262	34	96,992	2,859	2,459	...	1,639	22,864	4,032	61,694	9,69,101	11,215	13,75,598
April	1,37,222	3,055	5,295	321	83,818	3,610	2,391	...	1,647	20,468	11,629	1,76,942	5,37,413	12,981	9,96,782
May	1,06,455	2,484	5,802	638	96,789	3,803	1,817	40	924	13,698	5,407	93,197	5,60,660	14,002	9,05,715
June	65,477	674	13,395	2,193	89,239	327	1,601	...	1,629	14,886	3,680	37,342	5,69,183	15,453	8,14,969
TOTAL	29,10,915	13,869	1,11,475	8,727	12,07,856	97,688	41,287	72	13,316	2,91,065	92,380	7,27,283	89,31,410	1,65,553	1,29,62,803

STATEMENT showing the total quantity and average measurement

NAME OF PRESS-HOUSE.	SEASON 1911-12.		SEASON 1912-13.		SEASON 1913-14.		SEASON 1914-15.	
	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.
Ashcroft .. .. .	81,854	02-100	65,271	02-833	42,143	04-435	54,203	01-107
Atlas .. .. .	21,144	03-47	56,842	03-109	54,698	03-47	50,629	02-29
Bengal .. .. .	90,263	03-478	75,885	02-817	49,094	03-010	65,387	01-811
Calcutta .. .. .	2,81,282	03-01	2,53,445	02-816	5,14,100	02-421	3,05,744	01-843
Camperdown .. .. .	5,03,069	02-732	1,72,615	02-810	1,43,287	01-836	1,19,849	01-798
Canal .. .. .	1,20,603	03-688	1,08,490	03-002	1,20,193	02-863	96,318	02-06
Central .. .. .	72,215	02-107	1,26,131	01-851	1,18,428	01-1107	1,69,623	01-790
Chingall .. .. .	...	...	...	...	...	...	...	...
Chitpore .. .. .	1,06,872	02-033	1,21,725	02-820	1,11,137	02-097	76,500	02-94
Empress of India .. .. .	1,16,221	02-874	1,30,683	02-147	1,17,891	01-1123	90,267	01-072
Ganges .. .. .	2,114	01-112	51,465	02-847	70,315	02-823	61,840	01-89
Golabara .. .. .	2,31,265	01-84	...	...	...	...	...	...
Gunda's .. .. .	1,91,840	03-029	1,71,064	01-772	1,28,012	01-728	1,20,483	02-07
Hannaman .. .. .	...	...	2,86,746	02-808	2,88,267	02-441	1,62,264	02-874
Hogbush .. .. .	1,18,746	02-810	...	...	...	...	...	...
Howrah .. .. .	89,068	04-76	1,49,874	02-84	1,11,883	02-700	1,62,220	02-89
Imperial .. .. .	...	...	1,62,847	02-822	1,54,202	02-71	183,111	02-81
India .. .. .	89,431	02-838	79,478	02-839	72,703	02-728	44,064	01-703
Jheel .. .. .	...	...	...	...	...	...	...	...
Krishna .. .. .	1,13,853	02-44	1,06,127	01-771	1,60,097	01-786	1,10,098	01-29
Lakshmi .. .. .	1,07,807	02-836	87,275	03-481	65,403	02-820	1,886	01-87
Nasmyth's .. .. .	1,77,458	03-178	1,00,820	04-700	1,80,315	02-848	1,41,003	02-813
New Companies .. .. .	...	...	...	...	...	...	...	...
Ocean .. .. .	89,740	02-897	48,720	02-1186	81,562	02-811	55,545	02-842
Rail Bros. .. .. .	4,71,083	01-24	5,71,700	02-035	3,11,883	01-628	3,02,702	01-43
Strand Bank .. .. .	89,581	02-0718	99,378	04-410	85,822	02-831	79,185	02-84
Sun .. .. .	39,137	02-1154	1,30,285	02-84	...	...	...	...
Tam .. .. .	1,18,220	02-065	1,26,208	04-1078	1,15,382	02-8103	41,275	02-84
Tilaha .. .. .	...	...	...	...	92,095	02-869	1,05,019	02-87
Tiffin .. .. .	1,24,223	02-809	65,827	02-806	47,224	02-037	1,890	01-80
Victoria .. .. .	89,824	02-840	1,47,181	02-800	1,20,120	02-886	96,893	02-893
Ward's .. .. .	46,481	02-833	1,04,061	02-808	81,688	02-894	88,078	02-895
Not recorded .. .. .	...	...	...	...	...	...	...	...
TOTAL .. .. .	30,28,706	02-807	41,20,547	02-820	35,37,583	02-802	27,13,108	02-831

of Jute, Hemp, &c., for the seasons 1911-1912 to 1923-1924.

SEASON 1911-12.		SEASON 1916-17.		SEASON 1917-18.*		SEASON 1918-19.		SEASON 1919-20.		SEASON 1920-21.		SEASON 1921-22.		SEASON 1922-23.		SEASON 1923-24.	
Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.
94,260	01-874	4,092	01-700	3,757	02-845	220	02-885	1,870	02-800	51,810	02-1047	35,300	03-496	32,665	02-877	46,815	02-720
57,411	02-811	17,100	02-832	14,688	01-1074	5,270	04-078	885	02-745	44,111	02-822	51,834	02-299	31,211	07-010	17,317	04-189
90,707	01-227	31,164	01-97	3,890	02-615	6,092	02-454	1,602	04-1135	37,485	02-1047	55,000	04-771	51,419	02-803	81,880	02-477
2,80,813	01-428	2,21,259	01-828	28,200	02-708	20,000	04-143	7,216	02-800	5,20,288	04-1072	2,89,219	04-874	1,27,243	02-865	3,85,910	02-1014
91,614	02-813	67,200	01-777	4,500	02-891	823	02-810	3,114	02-810	20,281	02-803	72,008	02-895	40,801	01-305	55,310	01-242
1,01,024	02-149	44,827	01-1008	10,850	02-372	8,816	04-718	5,021	07-085	75,940	04-54	60,880	02-494	78,094	02-809	69,987	02-817
1,26,437	01-935	1,15,484	01-425	25,258	01-083	16,250	02-830	15,013	02-800	1,00,200	02-80	1,77,240	02-809	1,01,201	02-803	2,14,892	02-841
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
51,213	01-1000	66,642	01-110	20,164	02-428	16,429	04-810	9,403	02-820	71,448	02-74	74,200	02-801	1,02,221	02-719	1,03,098	02-800
83,221	01-808	85,922	01-891	3,420	02-802	713	02-103	3,247	02-803	56,000	04-784	46,720	02-803	46,405	04-18	47,020	04-028
19,491	02-825	66,125	01-1106	8,280	02-147	8,777	04-128	3,459	04-100	52,607	02-801	47,255	02-800	54-08	54-08	54,438	02-874
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
1,20,028	01-023	1,22,246	01-044	20,041	02-805	18,175	02-803	11,470	04-009	1,03,347	04-117	1,40,212	02-174	1,64,828	02-800	1,42,969	02-807
2,20,171	01-424	2,16,224	01-821	20,071	02-700	6,472	04-023	4,420	02-800	82,211	02-811	54,600	02-804	71,149	02-807	60,622	04-138
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
81,071	01-202	48,848	01-102	2,410	02-800	8,200	02-800	17,384	02-872	10,200	01-105	14,142	02-807	11,822	02-803	1,10,001	02-801
84,425	02-800	70,383	02-801	4,200	02-425	23,317	02-800	12,892	02-800	80	02-800	1,41,142	02-807	91,280	02-806	63,120	02-801
37,007	01-102	44,689	01-894	12,495	02-787	5,160	02-700	3,194	04-800	15,883	04-881	11,475	04-808	70,280	04-807	86,811	04-803
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
71,200	01-700	60,813	01-207	6,200	01-818	18,841	01-872	...	...	1,025	04-40	18,868	02-805	118	02-800	510	01-800
41,813	01-800	30,656	01-900	1,180	01-882	2,090	02-815	2,135	02-800	50,840	02-813	62,287	02-813	69,280	02-810	91,867	02-874
1,26,267	02-802	1,20,225	02-806	30,983	01-1037	700	02-805	370	04-103	94,002	02-849	1,16,140	02-809	1,09,075	02-810	91,867	02-874
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
49,283	01-807	50,823	01-1105	500	01-1075	349	02-805	543	04-305	3,215	02-809	17,247	04-720	118	02-800	510	01-800
2,60,040	01-021	2,48,008	01-029	46,003	02-808	62,282	02-1071	9,250	02-105	1,22,004	02-800	5,25,894	02-808	4,61,281	02-800	5,07,007	02-800
89,481	02-802	88,229	01-970	12,726	02-308	5,484	04-800	1,000	02-805	33,004	02-810	35,800	02-800	62,238	02-800	27,235	02-800
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
44,004	02-124	18,277	02-1119	8,228	02-1120	7,493	02-1073	370	02-805	97,400	02-810	5,008	02-808	45,374	04-100	37,268	04-1015
1,54,243	02-811	1,40,004	01-1130	13,028	02-807	16,284	02-708	2,117	02-805	5,948	02-810	38,200	02-800	4,61,281	02-800	5,07,007	02-800
17,470	02-822	10,311	02-007	2,200	02-811	886	04-705	1,129	02-800	68,007	02-800	1,000	02-800	1,000	02-800	1,000	02-800
1,12,174	01-1063	67,287	02-810	10,200	02-802	5,882	04-807	4,400	04-1011	42,288	02-800	1,000	02-800	1,000	02-800	1,000	02-800
1,10,611	02-804	75,497	02-420	10,282	02-847	18,420	04-872	1,897	02-800	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
30,11,203	02-806	27,13,273	02-800	17,85,073	02-811	21,77,741	02-791	30,62,340	02-805	22,86,013	02-810	30,21,640	04-804	39,47,720	04-820	52,12,130	02-800

\* The measurement of Jute, Hemp, &c., for shipment, previously done at the Press-houses, was transferred to Kildmore in November 1917 when the "Alameda" measurement scheme was instituted.

Statement showing the total quantity and average measurement of Jute, &c.,  
for storage for the seasons 1921-1922 to 1923-1924.

NAME OF PASSAGE.	SEASON 1921-22.		SEASON 1922-23.		SEASON 1923-24.	
	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.
Ashcroft ...	70	56-7-45	720	53-0-32	.....	.....
Atlas ...	1,876	55-2-35	650	56-4-48	250	56-4-85
Bengal ...	2,598	54-5-05	.....	.....	.....	.....
Central ...	4,170	54-0-87	.....	.....	250	53-2-35
Canal ...	500	52-0-00	.....	.....	.....	.....
Calcutta ...	1,895	57-0-44	1,000	57-2-47	500	53-1-05
Chingail ...	.....	.....	.....	.....	.....	.....
Chitpore ...	3,000	56-4-09	1,570	54-11-41	.....	.....
Cumperdown ...	.....	.....	4,500	50-7-45	.....	.....
Empress of India...	.....	.....	750	54-5-88	.....	.....
Ganges ...	500	53-2-07	500	55-10-40	.....	.....
Guzdars ...	.....	.....	.....	.....	.....	.....
Golbhari ...	2,200	54-0-17	500	53-3-10	.....	.....
Hannan ...	.....	.....	250	53-1-85	.....	.....
Howrah ...	610	57-2-41	.....	.....	250	53-11-15
Hooghly ...	3,278	53-0-45	500	54-0-95	.....	.....
Imperial ...	750	54-1-32	1,115	57-0-57	.....	.....
India ...	.....	.....	.....	.....	.....	.....
Jheel ...	1,000	52-0-20	.....	.....	.....	.....
Krishna ...	.....	.....	.....	.....	.....	.....
Lakshmi ...	125	58-1-40	750	53-0-57	.....	.....
Namyth's ...	1,500	54-10-36	.....	.....	.....	.....
New Cossipore ...	.....	.....	.....	.....	.....	.....
Ocean ...	.....	.....	.....	.....	.....	.....
Ralli Bros. ...	13,706	54-10-48	8,421	55-4-92	4,307	55-11-31
Strand Bank ...	1,500	52-10-65	.....	.....	.....	.....
Suez ...	1,623	55-10-12	2,782	55-0-41	500	53-4-55
Sun ...	1,957	54-2-12	220	52-0-10	656	54-0-55
Sulkea ...	.....	.....	1,000	56-11-03	.....	.....
Union ...	4,142	55-3-66	583	54-8-37	500	52-3-47
Victoria ...	750	55-0-92	.....	.....	247	57-3-95
Wests ...	553	55-0-82	950	54-7-02	.....	.....
Not recorded ...	6,807	54-0-74	5,677	54-11-71	14,578	53-0-20
TOTAL ...	55,577	55-0-50	32,466	54-8-06	22,038	4-4-14



ACCOUNTS

## BENGAL CHAMBER OF COMMERCE,

Fr.

## REVENUE ACCOUNT from

CHARGES.	Rs.			Rs.		
	A.	P.	P.	A.	P.	P.
<b>ESTABLISHMENT—</b>						
<b>Salaries and Wages—</b>						
Officers ... ..	4,33,010	7	9			
Babus ... ..	55,594	7	4			
Scalewright and staff ... ..	25,557	14	3			
Stable staff ... ..	1,654	8	0			
Peons' Wages ... ..	37,397	14	5			
Boat staff ... ..	4,133	7	10			
<b>Fees (Officers)—</b>				5,58,373	11	7
Early and Late ... ..	3,515	0	0			
Sunday and Holiday ... ..	13,192	12	7			
Special Overtime ... ..	1,748	14	4			
Time allowance ... ..	9,518	0	0			
				27,974	10	11
<b>Fees (Medical) ... ..</b>				8,635	0	0
<b>Allowances (Night)—</b>						
Officers ... ..	40,276	8	0			
Babus ... ..	2,212	0	2			
Peons ... ..	6,339	15	8			
<b>Allowances to Peons—</b>				48,870	13	10
Grain Allowance ... ..				11,150	14	10
<b>Allowances to Officers—</b>						
Officers' Travelling Expenses ... ..				5,853	0	6
Pensions ... ..				10,356	0	0
Provident Fund Contribution ... ..				41,324	13	4
Coolie Hire ... ..				7,414	0	0
Motor Car Expenses and Allowances ... ..				9,198	13	4
Rents and Taxes ... ..				15,399	8	0
Contribution to Bengal Chamber of Commerce ... ..				24,000	0	0
Uniforms and Clothing ... ..				11,628	13	4
Stationery and Printing ... ..				17,390	1	6
Inspectors' Allowances ... ..				23,751	9	10
Passage Allowances to Executive Staff ... ..				1,000	0	0
Carried over ... ..				8,22,071	15	0

## LICENSED MEASURERS DEPARTMENT.

1st July 1923 to 30th June 1924.

Cr.

INCOME.	Rs.			Rs.		
	A.	P.	P.	A.	P.	P.
<b>Measurement, Jute</b>						
Gunnies ... ..	2,34,216	13	0			
Hides ... ..	2,37,854	15	0			
Cased Cargo ... ..	43,168	3	0			
Sundries ... ..	25,127	10	0			
Attendance ... ..	19,528	12	3			
	19,154	12	9			
				5,79,051	2	0
<b>Weightment, Jute</b>						
Gunnies ... ..	77,026	8	6			
Bag Cargo ... ..	44,071	11	0			
Sundries ... ..	1,68,400	12	0			
Cased Cargo ... ..	29,033	14	9			
Hides ... ..	10,395	6	6			
Attendance ... ..	7,732	14	0			
	2,265	4	6			
				2,78,995	7	3
<b>Fees—</b>						
Mill, Presshouse and Godown ... ..	14,975	0	0			
Sunday and Holiday ... ..	17,680	0	0			
Early and Late ... ..	3,554	0	0			
				36,209	0	0
<b>Revenue from Sundry Charges as under—</b>						
Overtime ... ..	360	0	0			
Certificates ... ..	3,387	4	0			
Calculations ... ..	7,178	10	2			
Labour ... ..	2,824	14	6			
Stocktaking ... ..	1,750	0	0			
				15,500	12	8
Carried over ... ..				9,09,756	5	11

## BENGAL CHAMBER OF COMMERCE,

## REVENUE ACCOUNT from

CHARGES.	Rs.			P.		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward	...	...	...	8,22,071	15	0
<b>SUNDRY EXPENSES—</b>						
Peons Tram and Dighly Hire	2,632	6	9			
Petty Conveyance Charges	1,822	13	3			
Peons' Cycle Maintenance	774	7	9			
Club Contribution	1,200	0	0			
Electric Light and Fans	1,421	0	2			
Telephones	2,611	12	3			
Stable Expenses	4,082	6	5			
Postage and Receipt Stamps	32	7	0			
Law Charges	32	0	0			
Boat Expenses	911	6	0			
Miscellaneous Charges	4,009	3	6			
Refreshments	53	6	11			
Medicine	677	5	6			
Audit Fees	2,400	0	0			
Departmental Repairs and Renewals to Plant	945	10	7	23,084	6	1
To Insurances	...	...	...	485	5	0
To Dock-Building Repairs	...	...	...	1,627	11	0
Balance carried to Profit and Loss Account	...	...	...	62,487	0	10
<b>TOTAL Rs.</b>	...	...	...	<b>9,09,756</b>	<b>5</b>	<b>11</b>

MEMO.  
 Profit 1922-23 ... Rs. 19,296 10 11  
 Profit 1923-24 ... ,, 62,487 0 10

CALCUTTA, 30th July 1924.

A. H. LUGG,  
 Dy. Superintendent.

## LICENSED MEASURERS DEPARTMENT.

1st July 1923 to 30th June 1924.

	Rs.			P.		
	Rs.	A.	P.	Rs.	A.	P.
Brought forward	...	...	...	9,09,756	5	11
<b>TOTAL Rs.</b>	...	...	...	<b>9,09,756</b>	<b>5</b>	<b>11</b>

Examined and found correct.  
 LOVELOCK & LEWIS,  
 CHARTERED ACCOUNTANTS. } Auditors.

H. M. HAYWOOD,  
 Secretary.

## BENGAL CHAMBER OF COMMERCE,

## PROFIT AND LOSS ACCOUNT,

1924		Rs.	A.	P.	Rs.	A.	P.
June 30	To Depreciation on Dock Buildings 5% ...	2,680	16	5			
	" " " Weighment Plant 20%...	4,920	14	6			
	" " " Measurement do. 20%...	646	13	0			
	" " " Transport & Boats 20% ...	3,899	11	10			
	" " " Furniture 20% ...	2,621	11	10			
	" " " Machinery 20% ...	1,277	0	0			
					16,047	5	1
	" Balance being Profit carried to Balance Sheet ...				84,416	6	7
	TOTAL Rs. ...	1,00,462	9	8			

CALCUTTA, 30th July 1924.

A. H. LUGG,  
Dy. Superintendent.

## LICENSED MEASURERS DEPARTMENT.

to 30th June 1924.

₹.

1924		Rs.	A.	P.	Rs.	A.	P.
June 30	By Balance from Revenue Account ...				62,487	0	
	" Interest on Government Promissory Notes, Municipal Debentures, Fixed Deposits, etc. ...				29,583	0	10
	" Gain on revaluation of Securities ...				8,392	8	0
	TOTAL Rs. ...				1,00,462	9	8

Examined and found correct,  
LOVELOCK & LEWES,  
CHARTERED ACCOUNTANTS, } Auditors.H. M. HAYWOOD,  
Secretary.

BENGAL CHAMBER OF COMMERCE,  
(Incorporated as a Company under Section 26

BALANCE SHEET as

CAPITAL AND LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
<b>CAPITAL—</b>						
Balance at credit of Profit and Loss Account at 30th June 1923 ...	6,29,501	1	11			
Add Surplus for the year ...	84,415	6	7	7,13,916	8	6
<b>LIABILITIES—</b>						
For Balance due on Constituents' Accounts ...	59,653	5	0			
„ Sundry Creditors ...	13,266	10	5	72,919	15	5
<b>SECURITY DEPOSITS FROM EMPLOYEES—</b>						
Purna Chandra Mukherjee ...	300	0	0			
Narendra Nath Mukherjee ...	5,000	0	0	5,300	0	0
Carried over ...				7,92,136	7	11

LICENSED MEASURERS DEPARTMENT,  
of the Indian Companies Act 1882)

at 30th June 1924.

PROPERTY AND ASSETS.	Rs.	As.	P.	Rs.	As.	P.
<b>FIXED CAPITAL EXPENDITURE—</b>						
<b>DOCK BUILDINGS—</b>						
As per account at July 1st, 1923 ...	53,619	4	5			
Less Depreciation for 1923-24 ...	2,080	15	5			
				50,938	5	0
<b>WEIGHMENT PLANT—</b>						
As per account at July 1st, 1919 ...	12,869	13	2			
Net yearly additions to 30th June 1924 ...	11,495	16	6			
	24,364	12	8			
Less Depreciation to 30th June 1923 ...	13,766	8	2			
Depreciation for 1923-24 ...	4,920	14	6			
	18,687	6	8	5,669	6	0
<b>MEASUREMENT PLANT—</b>						
As per account at July 1st, 1919 ...	2,674	0	0			
Net yearly additions to 30th June 1924 ...	560	1	0			
	3,234	1	0			
Less Depreciation to 30th June 1923 ...	2,129	0	0			
Depreciation for 1923-24 ...	646	13	0			
	2,775	13	0	458	4	0
<b>DEPARTMENTAL TRANSPORT AND BOATS—</b>						
As per account at July 1st, 1919 ...	2,512	3	0			
Net yearly Additions to 30th June 1924 ...	16,986	8	5			
	19,498	11	5			
Less Depreciation to 30th June 1923 ...	7,611	11	6			
Depreciation for 1923-24 ...	3,800	11	10			
	11,411	7	4	8,087	4	1
<b>FURNITURE—</b>						
As per account at July 1st, 1919 ...	3,062	0	0			
Net yearly additions to 30th June 1924 ...	11,042	11	3			
	13,104	11	3			
Less Depreciation to 30th June 1923 ...	6,119	7	10			
Depreciation for 1923-24 ...	2,621	11	10			
	8,741	3	8	4,863	7	7
Carried over ...				69,516	10	8

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BENGAL CHAMBER OF COMMERCE,  
(Incorporated as a Company under Section 26

## BALANCE SHEET as:

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	...	...	...	7,92,136	7	11
<b>TOTAL Rs.</b>						
	...	...	...	7,92,136	7	11

CALCUTTA  
30th July 1924.

A. H. LUGG,  
Dy. Superintendent.

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## LICENSED MEASURERS DEPARTMENT.

## of the Indian Companies Act 1882.)

at 30th June 1924.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	...	...	...	69,516	10	8
<b>MACHINERY—</b>						
As per account at 1st July 1919	1,887	15	0			
Not yearly additions to 30th June 1924	4,497	3	6			
<i>Less Depreciation to 30th June 1923</i>	6,385	2	6			
June 1923	3,241	14	4			
Depreciation for 1923-24	1,277	0	6			
	4,518	14	10	1,866	3	8
<b>MOTOR CARS AND CYCLES ON HIRE—</b>						
As per account at 1st July 1923	12,283	5	4			
Additions during the year	2,000	0	0			
	14,283	5	4			
<i>Less Amount paid up by hirers</i>	4,650	0	0			
				9,633	5	4
<b>STORES—</b>						
Stock at 30th June 1924, (at cost)	...	...	...	1,595	7	1
<b>BOOK DEBTS AND SUNDRY OUTSTANDINGS</b>				366	3	7
<b>SECURITIES—</b>						
4% Calcutta Municipal Debentures						
Rs. 10,000/- at Rs. 85/8/-	8,550	0	0			
4% Calcutta Municipal Debentures						
Rs. 35,000/- at Rs. 85/8/-	29,925	0	0			
4% Calcutta Municipal Debentures						
Rs. 2,000/- at Rs. 85/-	1,700	0	0			
3 1/2% Government Promissory Notes						
Rs. 1,24,000/- at Rs. 67/11/-	83,832	8	0			
6% Bonds of 1932						
at Rs. 105/2/-	3,15,375	0	0			
5% Fixed Deposit, Mercantile Bank of India Ltd.	1,65,000	0	0	6,04,542	8	0
<b>OUTSTANDING INTEREST ON SECURITIES—</b>						
Amount of interest due on Calcutta Municipal Debentures, Government Papers and Fixed Deposits	...	...	...	8,173	0	8
<b>SECURITY DEPOSIT INVESTMENTS—</b>						
Purus Chandra Mukherjee	800	0	0			
Narendra Nath Mukherjee	5,000	0	0			
				5,300	0	0
<b>UNDEVELOPED WORK—</b>						
For Sundry weighments and Measurements carried out during the month of June 1924 not charged for at date	...	...	...	18,796	12	6
<b>CASH—</b>						
In hand	245	15	0			
With the Imperial Bank of India	72,100	5	5	72,346	4	5
<b>TOTAL Rs.</b>	...	...	...	7,92,136	7	11

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, Licensed Measurers Department, dated 30th June 1924, and above set forth and have obtained 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 explanations given to us and as shown by the books of the Department.

LOVLOCK & LEWES  
CHARTERED ACCOUNTANTS } Auditors.

H. M. HAYWOOD,  
Secretary.



## BENGAL CHAMBER OF COMMERCE

PROVIDENT

## PROFIT &amp; LOSS ACCOUNT

Dr.

1924		CHARGES.			
	To	Rs.	A. P.	P.	
	Audit Fees	256	0	0	
	Sundry Expenses	372	10	0	
	Balance provisionally credited to each employee in proportion to the amount standing at his credit on the 30th June 1924				58,853 2 4
	TOTAL Rs.				58,853 2 4

CALCUTTA, 29th July 1924.

LOVELOCK &amp; LEWIS,

Messrs.

## LICENSED MEASURERS DEPARTMENT.

FUND.

for the year ending 30th June 1924.

Cr.

1924		INCOME.			
	By	Rs.	A. P.	P.	
June 30	By gain on re-valuation of Securities	23,300	15	0	
	Interest on Securities	35,350	5	11	
	Forfeited Contribution	147	15	5	
	TOTAL Rs.				58,853 2 4

J. A. TASSIE }  
E. H. H. SQUIRE } Trustees.



## BENGAL CHAMBER OF COMMERCE,

## PROVIDENT

## BALANCE SHEET as

LIABILITIES.	Rs.		A. P.	
	Rs.	A. P.	Rs.	A. P.
Employee's subscriptions ... ..	3,88,866	7	1	1
Departmental contributions to employés ... ..	3,90,028	1	10	0
Capital Account ... ..	20,000	0	0	0
Forfeited Fund Suspense Account ... ..	7,666	3	6	0
Retiring Bonus Fund ... ..	5,645	0	0	0
<b>TOTAL Rs.</b> ... ..	<b>8,12,104</b>	<b>12</b>	<b>6</b>	<b>0</b>

CALCUTTA, 30th July 1924.

LOVELOCK & LEWES,  
Managers.

## LICENSED MEASURERS DEPARTMENT.

## FUND.

at the 30th of June 1924.

ASSETS.	Rs.		A. P.		Rs.		P.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	P.
3½ per cent. Government Promissory Notes Rs. 28,900-0-0 @ Rs. 67-11-0 ... ..	19,501	11	0					
4 per cent. Calcutta Municipal Debentures Rs. 10,000-0-0 @ Rs. 88-0-0 ... ..	8,900	0	0					
.. 14,500-0-0 @ .. 85-4-0 ... ..	12,301	4	0					
.. 20,000-0-0 @ .. 84-0-0 ... ..	16,800	0	0					
.. 53,500-0-0 @ .. 83-0-0 ... ..	44,405	0	0					
.. 31,500-0-0 @ .. 83-8-0 ... ..	26,302	8	0					
.. 8,000-0-0 @ .. 80-4-0 ... ..	6,420	0	0					
.. 9,000-0-0 @ .. 81-0-0 ... ..	7,200	0	0					
.. 4,000-0-0 @ .. 78-0-0 ... ..	3,120	0	0					
4½ per cent. Calcutta Port Trust Debentures Rs. 1,500-0-0 @ Rs. 90-8-0 ... ..	1,377	8	0					
4 per cent. Calcutta Port Trust Debentures Rs. 6,500-0-0 @ Rs. 88-0-0 ... ..	5,720	0	0					
.. 1,000-0-0 @ .. 85-0-0 ... ..	850	0	0					
.. 1,500-0-0 @ .. 83-8-0 ... ..	1,252	8	0					
.. 2,000-0-0 @ .. 84-0-0 ... ..	1,680	0	0					
.. 37,500-0-0 @ .. 83-0-0 ... ..	31,125	8	0					
.. 6,000-0-0 @ .. 81-12-0 ... ..	4,905	0	0					
.. 44,500-0-0 @ .. 79-0-0 ... ..	35,155	0	0					
.. 8,500-0-0 @ .. 79-12-0 ... ..	6,778	12	0					
4 per cent. Bombay Improvement Trust Debentures Rs. 7,000-0-0 @ Rs. 78-0-0 ... ..	5,110	0	0					
4½ per cent. Rangoon Municipal Debentures Rs. 6,000-0-0 @ Rs. 85-0-0 ... ..	5,100	0	0					
.. 6,500-0-0 @ .. 83-8-0 ... ..	5,427	8	0					
4 per cent. Rangoon Port Trust Debentures Rs. 20,000-0-0 @ Rs. 80-0-0 ... ..	16,000	0	0					
4½ per cent. Rangoon Port Trust Debentures Rs. 10,000-0-0 @ Rs. 80-0-0 ... ..	8,000	0	0					
10 Shares of Imperial Bank of India Rs. 5,000-0-0 @ Rs. 1,425-0-0 ... ..	14,250	0	0					
6 per cent. Bonds 10 years Rs. 1,05,000-0-0 @ Rs. 103-2-0 ... ..	2,01,003	12	0					
20 Shares of partly paid up of Imperial Bank of India Rs. 2,500-0-0 @ Rs. 380-0-0 ... ..	7,000	0	0					
6 per cent. Bonds 5 years Rs. 40,000 @ Rs 101-2-0	40,450	0	0					
5 per cent. Hongkong & Shanghai Banking Corporation (Fixed Deposits) ... ..	65,000	0	0					
5 per cent. Income Tax Free Loan 1945-55 Rs. 75,000-0-0 @ Rs. 99-2-0 ... ..	74,343	12	0					
6 per cent. Bond of 1932 Rs. 40,000-0-0 @ Rs. 105-2-0 ... ..	42,050	0	0					
Accrued Interest on Government Paper, Municipal Debentures, Fixed Deposits and other Investments ... ..	11,555	15	6					
With Imperial Bank of India ... ..	92,280	9	11					
<b>TOTAL Rs.</b> ... ..	<b>8,12,104</b>	<b>12</b>	<b>5</b>					

J. A. TASSIE,  
E. H. H. SQUIRE, } Trustees.

## BENGAL CHAMBER OF COMMERCE,

## OFFICERS COMPASSIONATE

## Dr. PROFIT AND LOSS ACCOUNT

1924		CHARGES.		Rs.	A. P.	Rs.	A. P.
June 30	To Sundry expenses ... ..	3	10	0			
	.. Loss on revaluation of Secretaries ...	271	14	0		275	8
							0
	TOTAL Rs. ... ..					275	8
							0

CALCUTTA, 30th July 1924

A. H. LUGG,  
Dy. Superintendent.

## LICENSED MEASURERS DEPARTMENT.

## FUND.

for the year ending 30th June 1924.

Cr.

1924		INCOME.		Rs.	A. P.	Rs.	A. P.
June 30	By Interest on Loans ... ..	171	0	6			
	.. .. on Government Paper ... ..	31	12	10		202	13
	Balance being loss carried to Balance Sheet ... ..					72	10
							8
	TOTAL Rs. ... ..					275	8
							0

LOVELOCK & LEWES,  
CHARTERED ACCOUNTANTS. } Auditors.H. M. HAYWOOD,  
Secretary.

BENGAL CHAMBER OF COMMERCE,  
OFFICERS COMPASSIONATE  
BALANCE SHEET as

LIABILITIES.	Rs.		A. P.	
	Rs.	A. P.	Rs.	A. P.
Balance at credit as per last statement ... ..	7,807	12 6		
Less deficit for the year ... ..	72	10 8	7,735	1 10
TOTAL Rs. ... ..			7,735	1 10

CALCUTTA, 20th July 1924.

A. H. LUGG,  
Dy. Superintendent,

LICENSED MEASURERS DEPARTMENT.  
FUND.

at 30th June 1924.

ASSETS.	Rs.		A. P.	
	Rs.	A. P.	Rs.	A. P.
Loans to Measurers ... ..			3,150	0 0
3 1/2% Government Promissory Note Rs. 1,000/- @ Rs. 67-11-0 .. ..			676	14 0
Accrued interest on above ... ..			33	4 4
CASH :-				
At the Imperial Bank of India ... ..			3,894	15 6
TOTAL Rs. ... ..			7,735	1 10

LOVELOCK & LEWES,  
CHARTERED ACCOUNTANTS. } Auditors,

H. M. HAYWOOD,  
SECRETARY.

BENGAL CHAMBER OF COMMERCE,  
 BABUS COMPASSIONATE  
 PROFIT AND LOSS ACCOUNT

Dr.		Cr.	
1924		1924	
CHARGES.		Rs.	A. P.
June 30	To Sundry expenses .....		1 9 0
	By Balance being profit for the year carried to Balance Sheet .....	76	12 4
	TOTAL Rs. ....	76	12 4

RAJENDRA NATH  
 CALCUTTA, 30th July 1924.

A. H. LUGG,  
 Dy. Superintendent.

LICENSED MEASURERS DEPARTMENT.  
 FUND.  
 for the year ending 30th June 1924.

Dr.		Cr.	
1924		1924	
INCOME.		Rs.	A. P.
June 30	By Interest on Loans .....	78	5 4
	TOTAL Rs. ....	78	5 4

LOVELOCK & LEWES,  
 CHARTERED ACCOUNTANTS. } Auditors.

H. M. HAYWOOD,  
 Secretary.

BENGAL CHAMBER OF COMMERCE,  
BABUS COMPASSIONATE  
BALANCE SHEET as

LIABILITIES.	Rs.			As. P.		
	Rs.	As.	P.	Rs.	As.	P.
Balance at credit as per last statement ...	2,166	15	7			
Add Profit for the year ...	76	12	4			
TOTAL Rs. ...				2,243	11	11

MEMPHIS 11 11  
CALCUTTA, 30th July 1924.

A. H. LUGG,  
Dy. Superintendent.

LICENSED MEASURERS DEPARTMENT.

FUND.

at 30th June 1924.

ASSETS.	Rs.			As. P.		
	Rs.	As.	P.	Rs.	As.	P.
Loans to Babus ...				1,484	3	9
CASH— At the Imperial Bank of India ...				760	8	11
TOTAL Rs. ...				2,243	11	11

LOVELOCK & LEWES,  
CHARTERED ACCOUNTANTS.

Auditors.

H. M. HAYWOOD,  
Secretary.

## BENGAL CHAMBER OF COMMERCE,

## MEASURERS

Dr. *REVENUE ACCOUNT from*

CHARGES.	Rs.		A. P.	
	Rs.	A. P.	Rs.	A. P.
Establishment ... ..	1,122	2 8		
Miscellaneous Charges ... ..	397	1 4		
Stationery and Printing ... ..	39	5 6		
Tent Repairs and Maintenance ... ..	231	4 2		
Refreshments ... ..	37	9 11		
Football Expenses ... ..	173	2 0		
Hockey do. ... ..	164	7 0		
Tennis do. ... ..	608	15 0		
Cricket do. ... ..	389	5 0		
Library do. ... ..	432	5 6		
Dance No. 3 ... ..	217	2 0		
			3,812	5 1
Balance being gain carried to Profit and Loss Account ... ..			2,256	4 4
TOTAL Rs. ... ..			6,068	9 5

CALCUTTA, 30th July 1924

A. H. LUGG,  
*Dy. Superintendent.*

## LICENSED MEASURERS DEPARTMENT.

## CLUB.

*1st July 1923 to 30th June 1924.*

Cr.

INCOME	Rs.		A. P.	
	Rs.	A. P.	Rs.	A. P.
Subscriptions ... ..	3,362	0 0		
Wines ... ..	927	11 4		
L. M. D. Contribution ... ..	1,200	0 0		
Smokes ... ..	97	8 11		
Dance No 2 ... ..	332	15 0		
Sweep Fund ... ..	148	5 5		
			6,068	9 5
TOTAL Rs. ... ..			6,068	9 5

LOVELOCK & LEWES,  
*Hony. Auditors,*

BENGAL CHAMBER OF COMMERCE,  
MEASURERS

Dr. PROFIT AND LOSS ACCOUNT

		Rs.		A. P.	
		Rs.	A. P.	Rs.	A. P.
1924					
June 30	To Depreciation on Furniture ... ..	26	6		
"	" Alliance Bank of Simla, Ld. (In Liquidation) amount written off ... ..	1,102	2	6	
"	" Balance being profit carried to Balance Sheet ... ..	1,034	0		6
TOTAL Rs. ....		2,972	8	4	

CALCUTTA, 30th July 1924.

A. H. LUGG,  
Dy. Superintendent.

LICENSED MEASURERS DEPARTMENT,  
CLUB.

to 30th June 1924.

Cr.

		Rs.		A. P.	
		Rs.	A. P.	Rs.	A. P.
1924					
June 30	By Balance from Revenue Account ... ..	2,256	4	4	
"	" Interest ... ..	10	5		0
TOTAL Rs. ....		2,372	9	4	

LOVELOCK & LEWES,  
Honorary Auditors.

## BENGAL CHAMBER OF COMMERCE,

## MEASURERS

## BALANCE SHEET as

CAPITAL & LIABILITIES.	Rs.	As.	P.	Rs.	As.	P.
<b>CAPITAL—</b>						
Balance at credit as per last statement ... ..	3,861	8	8			
Add profit for the year ...	1,054	0	5			
				4,915	9	1
<b>LIABILITIES—</b>						
Nissim Bros. for supply of stores .....				14	4	0
<b>TOTAL Rs.</b> ... ..				4,929	13	1

CALCUTTA, 30th July 1924.

A. H. LUGG,  
Dy. Superintendent.

## LICENSED MEASURERS DEPARTMENT.

## CLUE.

at 30th June 1924.

ASSETS.	Rs.	As.	P.	Rs.	As.	P.
Furniture as per account at July 1st 1923 ... ..	155	0	0			
Addition during the year ... ..	108	0	0			
	263	0	0			
Less sales during the year ... ..	131	0	0			
	132	0	0			
Less Depreciation 20 per cent. ... ..	26	6	5	105	9	7
<b>STOCKS—</b>						
Stock at cost on 30th June 1924... ..				168	12	0
<b>OUTSTANDINGS—</b>						
On Gear Supply account ... ..	110	12	0			
By Mr. T. Gabriel ... ..	26	11	0			
„ Mr. J. W. Rebello on Dance Account No. 4 ... ..	500	0	0	637	7	0
Credit in account with Alliance Bank of Simla, Ltd. (in liquidation) ... ..	1,192	2	6			
Less amount written off ... ..	1,192	2	6			
Cash with Imperial Bank of India ... ..				4,018	0	6
<b>TOTAL Rs.</b> ... ..				4,920	13	1

LOVELOCK & LEWES.  
Honorary Auditors.



SUNDRY.

BENGAL CHAMBER OF COMMERCE.

LICENSED MEASURERS DEPARTMENT.

*Schedule of charges for weighing and measuring goods.*

(Revised with effect from 1st July 1924.)

1. Charges and rates shewn in the subjoined list, with the exception of those under clauses 7, 8 and 9 (which are net), are subject to surtax as follows:—

In the case of measurement	... 20 per cent.
Do. do. weightment	... 40 do.

The surtax on the minimum charges for attendance under clauses 2, 5 and 6 will be regulated by the class of work for which the attendance may have been incurred, and will be:—

For attendance for measurement only	... 20 per cent.
Do. do. meat and weight	... 30 per cent.
Do. do. weightment only	... 40 do.

2. 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 weightment Rs. 5, otherwise Rs. 10 for only gauging.
- (d) *Coal, Iron and similar Minerals in bulk* As. 4 per ton.
- (e) *Hides and Skins*:—

		Weightment or Measurement.			
		Over 10%	Over 40%	Over 75%	
Any figure up to 10%		and	and	and	
		up to 40%	up to 75%	up to 100%	
Hides in Bales	... As. 9	As. 10	As. 11	As. 12	9
Hides in Casks	... " 6	" 7	" 8	" 9	9
Hide Cuttings	... " 6	" 7	" 8	" 9	9
Hide Fleshing	... " 6	" 7	" 8	" 9	9
Skins in Bales	... " 3	" 3½	" 4	" 4½	4½
Skins in Casks	... " 3	" 3½	" 4	" 4½	4½

per bale or cask calculated on the entire shipment.

4. If the weight or measurement of percentages other than those shown in the annexed schedule of rates is required, special arrangements must be made with the Superintendent. Special arrangements must also be made for weighing or measuring coal, ballast and similar articles, or for stock-taking.

5. For night work (7 p.m. to 5 a.m.) a fee of Rs. 15 is charged for the attendance of each Officer, the Department reserving the option of charging double weight 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 Howrah Bridge, for the attendance of each Officer Rs. 10.

(b) Exceeding 20 and up to 30 miles in distance from the Howrah 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.

9. 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.

ARTICLES.	Quantities.	Rate for weight up to 10 per cent.			Rate for measurement up to 7 per cent.
		Rs.	As.	P.	
Aloes in bags ...	Per 100 bags...	0	12	0	1/8 per ton of 50 c. ft.
Alum " " ...	" " " " ...	0	12	0	do.
Anised in bags ...	" " " " ...	0	12	0	do.
Arrowroot in cases ...	" case ...	0	2	0	do.
Asafetida in boxes ...	" box ...	0	1	0	do.
Baggage ...	" package ...	0	1	0	do.
Bag cargo, unenumerated ...	" 100 bags ...	0	12	0	do.
Baled cargo do. ...	" bale ...	0	0	0	do.
Bark in bags ...	" 100 bags ...	0	12	0	do.
Beeswax in cases ...	" case ...	0	1	0	do.
Betelnut in bags ...	" 100 bags ...	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 bags ...	0	12	0	do.
Bristles in cases ...	" case ...	0	1	0	do.
Bundles unenumerated ...	" 100 bund... 1	0	0	0	do.
Buttolic in chests ...	" chest ...	0	2	0	do.
Camphor in cases ...	" case ...	0	1	0	do.
Canvas in bales ...	" 100 bales... 1	8	0	0	do.
Cardamoms in cases ...	" case ...	0	1	0	do.
Carpets in bales ...	" 100 bales... 1	8	0	0	do.
Cased Cargo, unenumerated ...	" case ...	0	1	0	do.
Castor Oil in cases ...	" " " " ...	0	1	0	do.
Chalk ...	" ton ...	0	4	0	do.
Chilies in bags ...	" 100 bags ...	0	12	0	do.
China Root in bags ...	" " " " ...	0	12	0	do.
Chiretta in bales ...	" " bales... 1	0	0	0	do.
Chussums in bales ...	" " " " ...	0	1	0	do.
Cigars in cases ...	" " " " ...	0	1	0	do.
Cleaves in bags ...	" 100 bags ...	0	12	0	do.
Clove in cases ...	" case ...	0	1	0	do.
Coal ...	" ton ...	0	4	0	do.
Cochineal in bags ...	" 100 bags ...	0	12	0	do.
Cocoanuts in bags ...	" " " " ...	0	12	0	do.
Cocoons in bales ...	" " bales... 1	0	0	0	do.
Coffee in bags ...	" " bags... 0	12	0	0	do.
Coffee in hogsheds ...	" hogsheds... 0	4	0	0	do.
Coir in bales ...	" 100 bales... 1	0	0	0	do.
Coir fibres in bales ...	" " " " ...	1	0	0	do.
Colic ...	" " " " ...	0	6	0	do.
Copper ...	" " " " ...	0	4	0	do.
Copper Ore ...	" " " " ...	0	4	0	do.
Copra in bags ...	" 100 bags ...	0	12	0	do.
Corah in bales ...	" " bales... 1	0	0	0	do.
Coral in cases ...	" case ...	0	1	0	do.
Cotton in bales ...	" 100 bales... 1	0	0	0	1/16 per bale.
Cotton waste in bales ...	" " " " ...	1	0	0	1/16 p. bale
Cowries in bags ...	" " bags ...	0	12	0	1/16 per ton of 50 c. ft.
Cutch in cases ...	" cases ...	1	0	0	do.
Cutch in bags ...	" " bags ...	0	12	0	do.
Cylinders ...	" ton ...	0	4	0	do.
Dates in bags (dry) ...	" 100 bags ...	0	12	0	do.
" " (wet) ...	" " " " ...	0	12	0	do.
Drugs in cases ...	" case ...	0	1	0	do.

ARTICLES.	Quantities.	Rate for weightment up to 10 per cent.			Rate for measurement up to 7 per cent.		
		Rs.	As.	P.	Rs.	As.	P.
Dyestuff in cases	Per case	0	2	0	-1/8	per ton of 50 c.ft.	
Figures	" "	0	2	0	do.		
Fire-bricks	" ton	0	4	0	do.		
Fishing rods in bundles	" bundle	0	1	0	do.		
Furniture	" ton	0	4	0	do.		
Fuses	" "	0	4	0	do.		
Garlic and Onions in bags	" 100 bags	0	12	0	do.		
Ghee in cases	" case	0	1	0	do.		
Ginger in bags	" 100 bags	0	12	0	do.		
Glass in boxes	" box	0	2	0	do.		
Ground Nuts in bags	" 100 bags	0	12	0	do.		
Gum in bags	" "	0	12	0	do.		
Gunjah in cases	" case	0	1	0	do.		
Gunnies in bales	" 100 bales	1	8	0	do.		
Guts in casks	" cask	0	2	0	do.		
Hemp in bales	" 100 bales	1	0	0	-1/6	per bale.	
Hides in bales	" bale	0	9	0	-1/8	per bale.	
Hides in casks	" cask	0	6	0	-1/6	per cask.	
Hide Fishings in bales	" bale	0	6	0	-1/6	per bale	
Hide Cuttings in bales	" "	0	6	0	do.		
Horns, Hoofs and Tips in bags	" 100 bags	0	12	0	-1/8	per ton of 50 c.ft.	
India Rubber in bags	" " "	0	12	0	do.		
India Rubber in cases	" case	0	1	0	do.		
Indigo in chests	" chest	0	2	0	do.		
Iron or other metals	" ton	0	4	0	do.		
Jute in bales	" 100 bales	1	0	0	-1/8	per bale.	
Jute in drums	" drums	1	0	0	-1/8	per drum.	
Kut Wood in bags	" " bags	0	12	0	-1/8	per ton of 50 c.ft.	
Lac in cases	" case	0	1	0	do.		
Lac in bags	" 100 bags	0	12	0	do.		
Lard in cases	" case	0	1	0	do.		
Lard in casks	" cask	0	1	0	do.		
Linsaed cake in bags	" 100 bags	0	12	0	do.		
Logs	" ton	0	4	0	do.		
Machinery	" " bags	0	8	0	do.		
Malamé in bags	" 100 bags	0	12	0	do.		
Manganese Ore	" ton	0	4	0	do.		
Mats in bales	" 100 bales	1	0	0	do.		
Mats in cases	" case	0	1	0	do.		
Miscellaneous packages	" package	0	1	0	do.		
Molasses in casks	" cask	0	2	0	do.		
Molasses in bags	" bag	0	1	0	do.		
Mother o'-pearl in cases	" 100 bags	0	12	0	do.		
Mother o'-pearl in bags	" case	0	1	0	do.		
Myrabolans in bags	" 100 bags	0	12	0	do.		
Nails in bags	" 100 bags	0	1	0	do.		
Nutmegs in bags	" 100 bags	0	12	0	do.		
Nux Vomica in bags	" " "	0	12	0	do.		
Oil Cake in bags	" " "	0	12	0	do.		
Oil in casks	" cask	0	2	0	do.		
Oil in cases	" case	0	1	0	do.		
Opium in chests	" chest	0	2	0	do.		

ARTICLES.	Quantities.	Rate for weightment up to 10 per cent.			Rate for measurement up to 7 per cent.		
		Rs.	As.	P.	Rs.	As.	P.
Oxide	Per ton	0	4	0	-1/8	per ton of 50 c.ft.	
Paint in drums	" drum	0	1	0	do.		
Paper in bags	" 100 bags	0	12	0	do.		
Paper in bales	" 100 bales	1	0	0	do.		
Paper in cases	" case	0	1	0	do.		
Piece-goods in bales	" " bags	0	2	0	do.		
Rags in bales	" 100 bales	1	0	0	do.		
Rape Cake in bags	" " "	0	12	0	do.		
Rattans in bundles	" bundle	0	4	0	do.		
Red Wood	" 100 bags	0	12	0	do.		
Rice in bags	" " "	0	12	0	do.		
Rice Dust in bags	" " "	0	1	0	do.		
Rope in coils	" coil	0	2	0	do.		
Roan in barrels	" 100 bales	1	0	0	do.		
Salt	" ton	0	1	0	do.		
Saltpetre	" " "	0	4	0	do.		
Shells in bags	" 100 bags	0	12	0	do.		
Shocks in bundles	" " bundles	1	0	0	do.		
Silicate of Soda in barrels	" barrel	0	2	0	do.		
Silk in cases	" case	0	1	0	do.		
Silk in bales	" 100 bales	1	0	0	do.		
Skins in bales	" bale	0	3	0	-1/8	per bale.	
Skins in casks	" cask	0	3	0	-1/8	per cask.	
Spirits in cases	" case	0	1	0	-1/8	per ton of 50 c.ft.	
Spirits in casks	" cask	0	2	0	do.		
Straw Pitt in cases	" case	0	2	0	do.		
Sugar in bags	" ton	0	4	0	do.		
Sugar in baskets	" " "	0	4	0	do.		
Sulphate of Soda in bags	" 100 bags	0	12	0	do.		
Sulphate of Copper in casks	" cask	0	2	0	do.		
Sulphate of Ammonia	" ton	0	4	0	do.		
Sulphur	" " "	0	4	0	do.		
Talc in cases	" case	0	1	0	do.		
Tamarinds in barrels	" barrel	0	2	0	do.		
Ten in chests	" chest	0	0	2	do.		
Ten Waste in bags	" 100 bags	0	12	0	do.		
Thread Waste in bales	" bales	1	0	0	-1/8	per bale of 50 c.ft.	
Timber	" ton	0	4	0	-1/8	per ton of 50 c.ft.	
Tinplates in boxes	" box	0	1	0	do.		
Tin Clippings in bundles	" 100 bundles	1	0	0	do.		
Tobacco in bales	" bales	1	0	0	-1/6	per bale.	
Turneric in bags	" 100 bags	0	12	0	-1/8	per ton of 50 c.ft.	
Twine in bales	" bales	1	8	0	do.		
Wax in bags	" bags	0	12	0	do.		
Wood in bales	" 100 bales	1	0	0	-1/8	per bale.	
Yarn in bales	" " "	1	0	0	-1/8	per ton of 50 c.ft.	

## BENGAL CHAMBER OF COMMERCE.

*At a Special General Meeting of the Chamber, held on the 4th October 1885, the following Resolution was adopted:—*

*"That Rule 1 under the Chamber's Tonnage Schedule be altered as follows in accordance with the Resolution proposed and adopted by the mercantile 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 1885, under rule 23 of the Chamber", viz. :—*

- 1.—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.
- 4.—That in case of shut-out cargo or transferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- 6.—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 to 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 Press-houses 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 arrangements with the Manning

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, cased, 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 tonnage schedules now in use in the Port, or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo be measured on the Custom House Wharf (if for export by boat) or in the jetty sheds (if for shipment through the jetties) by the Sworn Measurers.
  - 13.—That for the present the Sworn Measurers to be appointed to carry on 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.
- H. W. I. WOOD,  
*Secretary.*
- 1st January 1884.

## SCHEDULE.

Jute.  
 .. Cuttings.  
 .. Rejections.  
 .. Thread Waste.  
 .. Rope Ends.  
 Gunny Cuttings.  
 Cotton.  
 Hemp.  
 Safflower.  
 Tobacco Leaf and  
 all others goods  
 packed in bales  
 bound with rope  
 lashing.

Cotton.  
 Gunny Cloth.  
 .. Bags.  
 Piece-goods.  
 Twist and all other  
 goods packed in  
 bales bound with  
 hoops.

Indigo.  
 Shellac.  
 Button Lac.  
 Lac dye.  
 Tea.  
 Piece-goods and all  
 other goods pack-  
 ed in cases.

Hides.  
 Skins.

Fishing Rods;

Not less than seven per cent. to be measured 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-pressed; 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 the ticket downwards.

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.

Not less than five per cent. of each *assortment* to be measured.

Not less than five per cent. of each *assortment* and *size* to be measured.

Five to ten per cent. to be measured.

## RULES AND REGULATIONS

OF THE

## PROVIDENT FUND.

(As amended to the 1st of July 1921.)

1. These Rules and Regulations shall take effect as from the 1st day of January 1899.

2. "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 firm 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, 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 subscription 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 thereof 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 showing 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 Certificate, the amount standing to his credit in the books of the Fund on the 30th day of June preceding 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 entitled 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 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.

*If 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 of:.....was Rupees.....*  
*Dated this..... day of.....19.....*

Managers.

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 insolvency or be adjudged bankrupt, or if he or his property, shall otherwise become amenable to any law relating to bankruptcy 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 cease and determine and all moneys then standing and which thereafter might during the period of his bankruptcy 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 effect 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 hands, to alter, vary, modify, remake, rescind, 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 Fund on the one hand and any 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 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, of any statutory modification or 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 have agreed to be bound by them.

Dated.....day of.....19.....

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 1924.

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 1924.

2. During the year six individuals ceased to be members, one individual member died, two firm members resigned, two closed their businesses, and six individual and five firm members were elected. At the end of the year there were upon the Exchange Register 177 firm and 19 individual members. A list of the firms and individual subscribers on the 31st December 1924 is appended to this report.

3. We submit a balance sheet and revenue account for the year ended 31st December 1924, which has been prepared, as usual, by Messrs. Lovelock and Lewes, Accountants to the Bengal Chamber of Commerce. The surplus of income over expenditure shown in the Revenue Account is Rs. 4,372-1-6 against Rs. 4,153-9-8 in the year 1923.

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,

WILLIAM C. CURRIE, *President.*

KENNETH CAMPBELL, *Vice-President.*

J. D. GUISE

N. L. MACDOWELL

J. A. HASKELL

C. A. JONES

J. C. FORRESTER

C. C. MUNRO

Members.

H. M. HAYWOOD,  
*Secretary.*  
CALCUTTA,  
31st January 1925. }

ROYAL EXCHANGE, CALCUTTA.

BALANCE SHEET as at 31st December 1924.

	Rs. As. P.	Rs. As. P.	ASSETS	Rs. As. P.	Rs. As. P.
<b>LIABILITIES</b>					
Money Cheques—			<b>OUTSTANDING—</b>		
Sundries .. .. .	660 12 9	.....	Subscriptions .. .. .	.....	423 0 0
			<b>CASH—</b>		
Resol. Claim of Comamer—			At Imperial Bank of India .. .. .	4,124 9 6	
Contribution Account .. .. .	4,372 1 6	.....	In hand .. .. .	339 4 9	4,313 14 3
<b>Total Rs</b> .. .. .	.....	4,941 14 3	<b>Total Rs.</b> .. .. .	.....	4,941 14 3

Examined and found correct,

LOVELOCK & LEWIS,  
*Chartered Accountants,*

Calcutta, 30th January, 1925.

Auditors.

WILLIAM C. CURRIE,  
*President.*

H. M. HAYWOOD,  
*Secretary.*

## ROYAL EX.

## REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
TO MONTHLY CONTRIBUTION TO THE BENGAL CHAMBER OF COMMERCE ...	...	...	...	6,000	0	0
„ RENT ...	...	...	...	18,000	0	0
„ ESTABLISHMENT ...	...	...	...	7,160	15	6
„ BOOKS AND NEWSPAPERS ...	...	...	...	2,634	5	10
„ PETTY CHARGES ...	...	...	...	2,282	10	0
„ PRINTING AND STATIONERY ...	...	...	...	223	3	3
„ STAMPS ...	...	...	...	38	0	6
„ TELEPHONE SUBSCRIPTIONS ...	...	...	...	1,125	0	0
„ ELECTRIC LIGHTS AND FANS, ETC. ...	...	...	...	3,810	14	6
„ RESTAURANT LICENSE ...	...	...	...	144	8	6
„ COST OF TICKETS FOR MEMBERS ...	...	...	...	132	4	5
SURPLUS INCOME over expenditure transferred to Bengal Chamber of Commerce, Contribution Account (Rule 21, Royal Exchange) ...	...	...	...	4,372	1	6
TOTAL Rs. ...	...	...	...	45,924	0	0

Examined and found correct,  
 CALCUTTA, } LOVELOCK & LEWES, } Auditors.  
 The 30th January 1926. } Chartered Accountants.

## CHANGE, CALCUTTA.

year ended 31st December 1924.

INCOME	Rs.	As.	P.	Rs.	As.	P.
BY SUBSCRIPTIONS ...	...	...	...	45,549	0	0
„ ENTRANCE FEES ...	...	...	...	375	0	0
TOTAL Rs. ...	...	...	...	45,924	0	0

WILLIAM C. CURRIE, } H. M. HAYWOOD,  
 President, } Secretary.

## ROYAL EXCHANGE, CALCUTTA.

COMMITTEE FOR THE YEAR 1924.

*President :*

SIR WILLIAM CURRIE, M.L.C.,

MESSRS. MACKINNON, MACKENZIE &amp; CO.

*Vice-President :*

MR. KENNETH CAMPBELL,

MESSRS. SHAW, WALLACE &amp; CO.

*Members :*

MR. C. A. JONES,

MESSRS. PLACE, SIDONS &amp; GOUGH.

MR. J. D. GUISE,

MESSRS. J. THOMAS &amp; CO.

MR. N. L. MACDOWELL,

MESSRS. D. EASTON &amp; CO.

MR. C. C. MUNRO,

MESSRS. BLACKER &amp; CO.

MR. R. L. HIRD,

*Manager*, NATIONAL BANK OF INDIA, LD.

MR. J. A. HASKELL,

MESSRS. FIGOTT, CHAPMAN &amp; CO.

MR. J. CAMPBELL FORRESTER, M.L.C.,

MESSRS. SMITH, FORRESTER &amp; CO.

## LIST OF MEMBERS AS ON 31st DECEMBER 1924.

## FIRMS.

- G. A. Aehard & Co., Ld., (2)  
 Allen Brothers & Co., (India) Ld., (5)  
 Anderson, Wright & Co., (4)  
 The Angus Co., Ld., (10)  
 Alex. A. Apear, (Fr.), (3)  
 T. S. Apear & Co., (6)  
 Arakiel Bros., (2)  
 Armitage & Co., (3)  
 Asiatic Petroleum Co. (India), Ld., (16)  
 Asano Bussan Co., Ld., (3)  
 Associated British Engineers, Ld., (2)  
 G. Atherton & Co., (3)  
 W. Atkinson & Co., (2)  
 W. & T. Avery, Ld., (3)
- Balmer, Lawrie & Co., (6)  
 J. A. Barnett & Co., (2)  
 Barry & Co., (4)  
 George Barton & Co., (3)  
 Becker, Gray & Co. (Calcutta), Ld., (2)  
 Begg, Dunlop & Co., (4)  
 Sir Jacob Behrens & Sons, (2)  
 Bengal Coal Co., Ld., (1)  
 Bengal-Nagpur Railway Co., Ld., (3)  
 Bengal Telephone Corporation, Ld., (12)  
 Berthoud & Co., (2)  
 Bird & Co., (31)  
 Birkmyre Brothers, (8)  
 Blacker & Co., (11)  
 Blackwood, Blackwood & Co., (3)  
 Bombay Co., Ld., (3)  
 Burk Brothers, (2)  
 Burn & Co., Ld., (13)
- 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., (4)  
 W. S. Cresswell & Co.
- A. Damiano & Co., (2)  
 Demetrius Brothers, (2)  
 John Dickinson & Co., Ld., (3)  
 W. F. Ducat & Co., (4)  
 J. C. Duffus & Co., Ld., (2)  
 Duncan Brothers & Co., Ld., (5)
- East Indian Railway Co., (3)  
 Eastern Bank, Ld., (4)  
 Eastern Bengal Railway, (5)  
 D. Easton & Co., (3)  
 Ellerman's Aracan Rice & Trading Co., Ld., (2)  
 "Englishman," Ld., (2)
- A. W. Figgis & Co., (3)  
 James Finlay & Co., Ld., (22)  
 Forbes, Forbes, Campbell & Co., Ld., (3)
- G. A. Georgiadi & Co., (1)  
 Gillanders, Arbuthnot & Co., (25)  
 Gladstone, Wyllie & Co., (6)  
 C. T. Godfrey & Co., (4)  
 Grahams Trading Co., Ld., (14)  
 Gramophone Co., Ld., (2)  
 Greaves, Cotton & Co., (3)  
 P. E. Guzzdar & Co., (4)

## FIRMS—contd.

J. S. Haywood & Co.  
 W. Haworth & Co., (6)  
 F. W. Heilgers & Co., (15)  
 George Henderson & Co., (29)  
 W. T. Henley's Telegraph Works  
 Co., Ld., (3)  
 Alfred Herbert, (India) Ld., (3)  
 Hoare, Miller & Co., Ld., (9)  
 Hollingshurst & Co., (India) Ld., (4)  
 Holmes, Wilson & Co., Ld., (3)  
 Imperial Tobacco Co. of India,  
 Ld., (16)  
 India Trading Co., (Inc.), (2)  
 Innes, Watson & Co., (4)  
 International Banking Corpora-  
 tion, (8)  
 William Jacks & Co., (4)  
 Jardine, Skinner & Co., (32)  
 Jessop & Co., Ld., (4)  
 A. M. John & Co.  
 Ivan Jones, Ld., (2)  
 Kettlewell, Bullen & Co., (3)  
 Kilburn & Co., (6)  
 Killick, Nixon & Co., (3)  
 King Brothers, (5)  
 John King & Co., Ld., (3)  
 Marcus Koch & Co., (1)  
 Landale & Clark, Ld., (7)  
 Landale & Morgan, (7)  
 Lipton, Ld., (2)  
 Liverpool and London and Globe  
 Insurance Co., Ld., (3)  
 Lloyds Banks, Ld., Cox's Branch,  
 King's Branch (6)  
 London and Lancashire Insurance  
 Co., Ld., (3)  
 Lovelock & Leves, (3)  
 H. V. Low & Co., Ld., (2)  
 James Luke & Sons, (2)  
 Ludlow Jute Co., Ld., (10)  
 Lyall, Marshall & Co., (3)  
 A. Macgregor & Co., (3)  
 Mackenzie, Lyall & Co., (3)  
 J. Mackilloan & Co., (2)  
 Mackinnon, Mackenzie & Co., (5)  
 Macneill & Co., (2)  
 A. J. & Main & Co., Ld., (3)  
 A. M. Mair & Co., (5)  
 S. Manasseh & Sons, (3)  
 W. G. Martelli & Co., (1)  
 Marshall Sons & Co., (India) Ld.  
 Martin & Co., (4)  
 Massey & Co., (4)  
 Mather & Platt, Ld., (3)  
 E. T. McCluskie & Co., (3)  
 McGregor & Balfour, Ld., (5)  
 McLeod & Co., (2)  
 E. Meyer & Co., Ld., (2)  
 Mercantile Bank of India, Ld., (5)  
 Metropolitan Vickers Electrical  
 Co., Ld., (3)  
 D. L. Millar & Co., (3)  
 Mitsui Bussan Kaisha, Ld., (5)  
 Moran & Co., Ld., (16)  
 Morgan, Walker & Co., (4)  
 Motor Union Insurance Co.,  
 Ld., (4)  
 Mytton, Wallace & Co., (2)  
 Joakim Nahapiet & Co., (4)  
 National Bank of India, Ld., (4)  
 New Zealand Insurance Co., Ld.,  
 (3)  
 Nippon Yusen Kaisha, (3)  
 Normans, Ross & Co., (10)  
 P. & O. Banking Corporation,  
 Ld., (3)  
 F. C. Pallachi & Co., (4)  
 Farry & Co., (4)  
 Perman & Hynd, (8)

## FIRMS—concld.

Petrocchino Brothers, (3)  
 Pigott, Chapman & Co., (11)  
 Place, Siddons & Gough, (11)  
 Planters' Stores & Agency Co.,  
 Ld., (6)  
 Poppe, Delius & Co., (10)  
 Port Commissioners, Calcutta, (45)  
 Ralli Brothers, (16)  
 J. Reed & Co., (3)  
 Remington Typewriter Co., (India)  
 Ld., (3)  
 Royal Insurance Co., Ld., (3)  
 David Sassoon & Co., Ld., (6)  
 E. D. Sassoon & Co., Ld., (4)  
 James Scott & Sons, Ld., (3)  
 Senda & Co., (India) Ld., (3)  
 Shaw, Wallace & Co., (49)  
 Duncan Sherriff & Co., (1)  
 R. Sim & Co., Ld., (9)  
 Stclair & Co., (5)  
 Stclair, Murray & Co., Ld., (11)  
 Skefko Ball Bearing Co., Ld., (2)  
 Smith, Forrester & Co., (3)  
 E. A. Sopher & Co., (3)  
 South British Insurance Co., Ld.,  
 (3)  
 Standard Oil Co. of New York,  
 (3)  
 R. Steel & Co., Ld., (3)  
 Steiners, Ld., (3)  
 Stewart & Co., (3)  
 Stewarts & Lloyds, Ld., (2)  
 Stoll Earl & Co., (1922) Ld., (3)  
 Tata Sons Ld., (3)  
 T. M. Thaddeus & Co., (3)  
 Thomas Duff & Co., Ld., (2)  
 J. Thomas & Co., (28)  
 Turner, Morrison & Co., Ld., (14)  
 Turnbull Brothers, Ld., (3)  
 Union Insurance Society of  
 Canton, Ld., (3)  
 Walker, Goward & Co., (4)  
 Thomas Walker & Co., (1)  
 W. J. Walker & Co., (3)  
 G. Ward & Co., (4)  
 Williamson, Magor & Co., (2)  
 Windram & Co., (2)  
 Andrew Yule & Co., Ld., (5)  
 Ziffo & Co., (2)

## INDIVIDUALS

Ezra Arakie.  
 H. M. de Bretton.  
 Albert Hay Cohen.  
 S. G. Demetrius.  
 N. H. Foulds.  
 R. L. B. Gall.  
 J. C. Galstaum.  
 C. O. Gregory.  
 G. I. M. Gregory.  
 A. R. Gubby.  
 A. G. Holmwood.  
 E. A. Judah.  
 C. Mackertich.  
 William McCash.  
 D. J. Parsons.  
 P. R. Finhorn.  
 P. Pogose.  
 R. H. M. Rustomjee.  
 J. R. Saklat.



## 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 ballot.

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.

7. 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 the 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.

\* 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 unpaid 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 absence.

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.

#### GENERAL.

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 reading-room or otherwise injuring them, may be excluded for such times 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.
7. 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.

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  
OF THE  
BENGAL CHAMBER OF COMMERCE.

MEMORANDUM OF ASSOCIATION

OF

THE BENGAL CHAMBER OF COMMERCE.

1. The name of the Association is the BENGAL CHAMBER OF COMMERCE.
2. 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 Association.
  - (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 immovable, which the Association, for the purposes thereof, may from time to time think proper to acquire and in particular to acquire by purchase the premises Nos. 1 and 2, Clive Street, Calcutta, for such Commercial Exchange as mentioned in subsection (12) and certain property on the south side of New China Bazar Street, and to carry into effect the contract already entered into between the Hon'ble Mr. J. L. Mackay, C.I.B., on behalf of the Association and the Liquidator of the new Oriental Banking Corporation, Ltd., and others for the purchase of the said several premises for the price or sum of Rs. 3,20,000.
- (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 money 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 Associations, 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, whencesoever 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 however 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 claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration 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 borrowed from any member of the Association.

5. 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.

6. 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 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, in case 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 Port William in Bengal as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

No.	NAMES, ADDRESSES AND DESCRIPTION OF SUBSCRIBERS.
1	JAS. L. MACKAY, 16, STRAND ROAD, CALCUTTA, <i>Merchant.</i>
2	P. PLAYFAIR, 5, LYON'S RANGE, CALCUTTA, <i>Merchant.</i>
3	JOHN A. RALLI, 9, CLIVE ROW, CALCUTTA, <i>Merchant.</i>
4	J. A. TOOMBY, 3, COUNCIL HOUSE STREET, CALCUTTA, <i>Bank Manager.</i>
5	JAS. TURNER, 3, CLIVE GHAT STREET, CALCUTTA, <i>Merchant.</i>
6	R. GARDINER, EAST INDIAN RAILWAY HOUSE, CLIVE STREET, <i>Agent, E. I. Ry. Co.</i>
7	J. N. STUART, 103, CLIVE STREET, <i>Merchant.</i>
8	JAS. STEVENSON, 9, CLIVE STREET, <i>Merchant.</i>
9	N. H. T. BECKER, 2-3, CLIVE ROW.

Dated the 20th day of June 1893.

Witness to the above  
Signatures.

ELPHINSTONE JACKSON,  
*Articled Clerk to R. L. Upton,  
Solicitor, Calcutta.*

## 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 natural-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. 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 Association.

## MEMBERS.

5. 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 British subjects shall be eligible for election as Chamber 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 manufacture 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 who are 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, 1918, 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

cease to belong to, or in the case of a company 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.
  - (e) 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, or by one of its attorneys that the firm, company or corporation, as the case may be, is eligible for election as a Chamber 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 vote.
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 war with the British Empire on the 1st January 1918, shall not be eligible for election as Associate Members for a period of ten years from 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 office 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 arrear, and who shall not pay such arrears 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 the proposal for re-election.

25. 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 sub-committee.

#### 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 Ordinary Members of Committee, a Secretary, an Assistant Secretary, and an Auditor. The Officers of the Chamber, with the exception of the Secretary, Assistant 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.

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.

7. B. A. White, Esq.

*Secretary*—H. M. Haywood, Esq.

*Assistant Secretary*—D. K. Cunison, 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 a power-of-attorney or letter of procuration from a firm registered 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 corporate name 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 Chamber Member in their conventional 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 Calcutta 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 Members 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 Secretary, 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 unless so numbered and signed.

41. The voting cards shall be returned to the Secretary within seven days from the date on which the same shall be issued, and no voting cards shall be used unless returned within that time.

42. On the return of the voting cards to the Secretary, such cards shall be examined by two Chamber Members who shall be appointed by the Committee as scrutineers, and the scrutineers so 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 or 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 and they may, if the vacancy shall occur in either 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 prescribed for the election of a President or Vice-President at an Annual General Meeting. The result of the examination of the voting cards by the scrutineers shall be communicated to members by a letter signed and circulated by the Secretary.

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 incidental 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 advisable, and may make such regulations as they think proper as to 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.
- (c) To make, vary and repeal bye-laws or rules for the regulation 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 purpose of defining the terms and conditions or 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, and 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 bye-laws or rules relating to the Measurement Department of the Chamber, (c) the Chamber's Schedule of Commission Charges (d) the Chamber's Tonnage 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-laws 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 Calcutta.

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 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 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 Articles of Association.

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 corporation 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 seal 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 executed.

## BENGAL CHAMBER OF COMMERCE

### TRIBUNAL OF ARBITRATION

#### RULES.

##### Interpretation.

I. The marginal notes hereto shall not affect the construction 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 Arbitrators 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 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 dispute and differences be submitted.

III. (1) The Tribunal shall consist of and be constituted by 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.

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 payment 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.

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 in 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 aforesaid; 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.

(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 the Registrar shall select as far as possible, persons or a person having a practical knowledge of the subject-matter of the contract 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 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 he die, or become incapable of acting, the Registrar may substitute 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.

X. The Court may at its discretion enlarge the time for submission 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.

XI. 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 of the parties.** 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.

**Evidence.** 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 Court;

comply with the requirements of the Court as to the production and selection of samples;

and generally do all other things, which during the proceedings on the reference, the Court may require.

**Absence of parties.** 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.

**Arbitrators empowered to consult Committees and Solicitors or 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 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 two Arbitrators the decision of the majority shall be taken as the decision of the Court.

XIX. The Court shall make its award in writing within thirty 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 time, enlarge the time for making the award.

XX. The Umpire shall make his award within thirty days after his entering upon the reference or on or before any later day to which he, by any writing signed by him, may from time to time, enlarge the time for making his award.

XXI. If the Court have allowed the time or extended time to 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 what it shall think fit to be done by either of the said parties respecting the matters referred.

XXIII. The decision or award of every Court shall be signed by the Court and by the Registrar. When completed, a copy of the 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, 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 Arbitration Act, 1899, no objection shall be taken or be entertained



to any application to file an award, nor shall any award be set aside or varied or attempted to be set aside or varied by reason or on account of any informality, omission, delay, or error in the proceedings or of any neglect, omission, delay, mistake or error by the Court in or about the same or in relation thereto.

Further  
award.

XXVI. Whenever an award directs that a certain act or thing shall 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, on 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 filed separately or together with the original award.

#### Fees.

XXVII. (1) The said parties shall pay as and when demanded by the Registrar all fees, charges and expenses incidental 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 paid.

XXVIII. The cost of the reference and award including fees payable, according to the scale aforesaid 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 as between solicitor and client.

#### Immunity of Arbitrators.

XXIX. Neither of the parties shall bring or prosecute any suit 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.

#### Notices.

XXX. All notices required by these rules to be given shall be in writing and shall be sufficiently 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 Tribunal or the Chamber, as the case may be.

## BENGAL CHAMBER OF COMMERCE TRIBUNAL OF ARBITRATION

At a meeting of the Committee of the Bengal Chamber of Commerce held on Tuesday, the 20th January 1925, the following resolution was unanimously adopted on the motion of the President (Sir William Currie, M.L.C.) seconded by the Vice-President (Mr. Kenneth Campbell) :—

- (1) That until further notice the scale of fees referred to in Rule XXVII (1) of the Rules of the Tribunal of Arbitration adopted and confirmed at Special General Meetings of the Bengal Chamber of Commerce held on the 16th January 1912 and 27th February 1912 respectively, is hereby prescribed to be as is shewn in the attached Schedule.
- (2) That the aforesid prescribed scale of fees shall be deemed to take effect as on and from the 1st April 1925.
- (3) That a copy of this resolution be published for the information of all members of the Chamber.

### SCHEDULE. SCALE OF FEES.

**General.**—In all arbitrations the institution and arbitration fees shall be prepaid. The arbitrator or arbitrators or umpire shall be entitled to allow fees and expenses of witnesses, expenses connected with selection and carriage of samples, Licensed Measurers Department charges, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the arbitration incurred by the arbitrators or umpire and, when goods are examined at premises other than those of the Chamber, such additional fees not exceeding double the prescribed fees of any particular reference, for every attendance at such other premises, and any other incidental expenses and charges in connection with or arising out of the reference or award as the Court shall in its absolute discretion think fit.

**Stamp Fees** are to be paid in all cases in accordance with the scale of stamp duties for the time being in force.

**Filing Awards:** A fee of Rs. 8 to the Chamber plus Court-fees is payable by the party requiring the award to be filed.

**Copies of Papers:** Certified copies of proceedings or papers may be supplied at a cost of six annas a folio of 90 words, (seven figures to one word).

In cases where the tribunal makes copies of papers, submitted by either party, for the purpose of sending such copies to the other party then the charge, for every copy made, shall be at the rate of six annas a folio of 90 words. The Committee may consider a reduction of rate only in special cases.

A fee of Rs. 2 is payable for each certified copy of an award.

**Settled or withdrawn cases.**—In cases where the party instituting a reference desires to withdraw it before a court has been constituted the institution fee only will be charged; but if a court has been constituted before the application to withdraw the reference has been received by the Registrar then full fees will be charged.

In cases in which the Tribunal decides that it has no jurisdiction to act and accordingly refuses to proceed a charge equal to half the institution fee will be charged for examination of papers.

**Single Arbitrator** shall be entitled to a double set of fees, namely, the fees chargeable hereunder by two arbitrators.

**Special cases stated for the Court.**—In all cases where a request for a special case to be stated is made and the Court decides to accede to such request there shall be payable to the Tribunal a requisition fee of Rs. 32 and, in addition thereto, there shall be further payable by the party or parties enquiring the case to be stated all legal or other charges that may be incurred by the arbitrator or arbitrators or umpire in preparing the same.

#### **Piece-Goods Arbitrations:**

*For contracts involving the inspection of only one quality of cloth.*

For quality, dimensions, etc.,	Rs. 32	for each arbitrator or umpire.	
For mildew	32	" "	"
For quality, dimensions, etc.,	64	" "	"
and mildew	64	" "	"

*For contracts involving the inspection of ranges of cloth.*

For quality, dimensions, etc., for first quality ...	Rs. 32	for each arbitrator or umpire.
For quality, dimensions, etc., for each additional quality ..	8	" " "
For mildew ...	32	" " "
For quality, dimensions, etc., & mildew for first quality ..	64	" " "
For quality, dimensions, etc., and mildew for each additional quality ...	8	" " "

In all other piece-goods arbitrations, whether involving examination of goods or not, the amount of the fee payable to each arbitrator or umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

In addition to the charges specified above an institution fee of Rs. 32 is payable in all cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber an institution fee of Rs. 64 is payable.

**Jute Arbitrations involving inspection of Jute.**—A fee of Rs. 80 is payable in respect of each arbitrator or umpire and, when more than two qualities or marks, or deliveries of jute are examined under the same contract a fee of Rs. 40 for each further quality, or mark, or delivery, examined in excess of two qualities, or marks, or deliveries is payable in respect of each arbitrator or umpire in addition to the first fee of Rs. 80, and for each assorter engaged a sum not exceeding Rs. 1-8 will be charged together with such sum to cover all incidental expenses connected with selection and carriage of samples as may be prescribed and determined for the time being by the Committee for cases of this nature.

In addition to these charges an institution fee of Rs. 32 is payable to the Tribunal in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber the institution fee payable is Rs. 200.

**Gunny Arbitrations involving the inspection of goods.**—Where gunnies are examined a fee of Rs. 80 is payable in respect of each arbitrator or umpire.

In addition an institution fee of Rs. 32 is payable to the Tribunal in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber an institution fee of Rs. 200 is payable.

**Other Arbitrations.**—In all other arbitrations, whether involving the examination of goods or not, or in those involving consideration of documents only, the amount of the fee payable in respect of each arbitrator or umpire will be prescribed and determined for the time being by the Committee for cases of this nature. An institution fee of Rs. 32 is payable in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber the amount of the institution fee payable will be prescribed and determined for the time being by the Committee for such cases subject to a maximum of Rs. 150.

By order of the Committee of the

Bengal Chamber of Commerce,

H. M. HAYWOOD,

Registrar.

### 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 1925-26, is circulated, under the provisions of Rule III (2), for the information of members.

NAMES.	FIRMS.
Mr. P. Barker	Messrs. Grahams Trading Co., Ld.
" H. Catlow	" John Catlow & Sons, Ld.
" R. W. Cocker	" Steiners, Ld.
" J. A. Cronopulo	" Ralli Brothers.
" P. A. Cronopulo	" Ralli Brothers.
" R. D. Cruickshank	" Barlow & Co.
" F. Doxey	" Barlow & Co.
" J. A. Edwardes-Evans	" Hoare, Miller & Co., Ld.
" F. C. Guthrie	" James Finlay & Co., Ld.
" G. P. Hacking	" John Catlow & Sons, Ld.
" R. Hall	" Kettlewell, Buller & Co.
" H. H. Hessing	" Steiners, Ld.
" A. Hodgson	" Forbes, Forbes, Campbell & Co., Ld.
" G. J. K. Hook	" Anderson, Wright & Co.
" J. A. Johnston	" Jas. Scott & Sons, Ld.
" F. S. Johnston	" Struthers & Co., Ld.
" F. Kehl	" Tata Sons, Ld.
" W. Kinloch	" Grahams Trading Co., Ld.
" E. A. Klemis	" E. D. Sassoon & Co., Ld.
" F. B. Lebell	" Ewing & Co., Ld.
" I. E. Lehuroux	" Ralli Brothers.
" D. Meldrum	" Killick, Nixon & Co.
" M. Minotto	" Ralli Brothers.
" P. Milnes	" Struthers & Co., Ld.
" F. Oldfield	" Sir Jacob Behrens & Sons
" J. Parkyn	" Shaw, Wallace & Co.
" H. R. Pilcher	" Gillanders, Arbuthnot & Co.
" C. Rough	" Jas. Scott & Sons, Ld.
" H. C. S. Russell	" Herbert Whitworth, Ld.
" J. S. T. Russell	" Jas. Finlay & Co., Ld.
" Robt. Scotson	" Anderson, Wright & Co.
" W. T. P. Scott-Elliot	" The Bombay Co., Ld.
" H. F. Smith	" The Bombay Co., Ld.
" I. R. Wallace	" Blackwood, Blackwood & Co.
" C. Warbrick	" Herbert Whitworth, Ld.
" 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 1925-26, is circulated, under the provisions of Rule III (2), for the information of members of the Chamber.

NAMES.	FIRMS.
Mr. W. K. Adam, (2, 3 & 5) ...	Messrs. Andrew Yule & Co.
" F. S. Anderson, (3 & 5) ...	" W. J. Walker & Co.
" J. M. P. Annan, (3, 4 & 5) ...	" Shaw, Wallace & Co.
" H. Ashton, (1 & 2) ...	" Tata Sons, Ld.
" H. K. Banks, (1, 3 & 5) ...	" J. Thomas & Co.
" J. F. Barton, (1 & 2) ...	" Hoare, Miller & Co., Ld.
" G. F. F. Batchelor, (2 & 3) ...	" Jas. Luke & Sons.
" A. W. Baxter, (3) ...	" R. Sim & Co., Ld.
" H. N. Batts, (1, 3 & 5) ...	" Morgan, Walker & Co.
" R. E. Birtwistle, (3, 4 & 5) ...	" Landale & Morgan.
" P. T. Blockley, (1) ...	" Landale & Morgan.
" A. Bremner, (1 & 2) ...	" Shaw, Wallace & Co.
" L. G. de Bretton, (1) ...	" Becker, Gray & Co., (Calcutta) Ld.
" R. C. Brown (1 & 3) ...	" Landale & Clark, Ld.
" R. H. Child, (1, 3, 4 & 5) ...	" R. Steel & Co., Ld.
" A. W. Christie, (1, 3 & 5) ...	" J. Thomas & Co.
" L. A. Clark, (3) ...	" R. Sim & Co., Ld.
" R. C. Cooper (3) ...	" Landale & Clark, Ld.
" John Crawford, (1, 2, 3, 4 & 5) ...	" Birkmyre Brothers.
" E. J. Cuddeford, (2 & 3) ...	" Jardine, Skinner & Co.
" W. F. Davie, (1, 2, 3 & 5) ...	" Bird & Co.
" D. A. Davison, (1 & 2) ...	" Gillanders, Arbuthnot & Co.
" T. C. J. Davis, (1 & 2) ...	" Turner, Morrison & Co., Ld.
" T. G. Dellaportia, (1 & 2) ...	" Ralli Brothers.
" H. S. Dempster, (1) ...	" R. Steel & Co., Ld.
" R. R. Donald, (2, 3 & 5) ...	" Andrew Yule & Co., Ld.
" R. C. Donaldson (1 & 2) ...	" Harrison & Crossfield, Ld.

- (1)—General Trade questions—excluding Quality.  
 (2)—Gunnies—Quality, &c.  
 (3)—Jute—Kutcha bales—Quality, &c.  
 (4)—Jute—Pucca bales—Quality, &c.  
 (5)—Cuttings—Quality, &c.

NAMES.	FIRMS.
Mr. T. Douglas, (1, 2 & 3) ...	Messrs. Duncan Brothers & Co., Ld.
" J. N. Duncan, (3) ...	" Jas. Scott & Sons, Ld.
" W. J. Dredge, (1, 4 & 5) ...	" D. Easton & Co.
" P. M. Duncan, (2) ...	" Geo. Henderson & Co.
" J. R. Eden, (2) ...	" Hoare, Miller & Co., Ld.
" J. S. Ezra, (1) ...	" M. A. Sassoon & Sons, Ld.
" J. T. Finlayson, (3) ...	" Geo. Henderson & Co.
" J. Campbell Forrester, (1 & 3) ...	" Smith, Forrester & Co. Duncan Brothers & Co., Ld.
" J. Gallie, (3) ...	" A. M. Mair & Co.
" J. A. Galloway, (3, 4 & 5) ...	" Jardine, Skinner & Co.
" F. Graham, (1, 2 & 3) ...	" P. E. Guzdar & Co.
" M. C. Guzdar, (1, 3, 4 & 5) ...	" Becker, Gray & Co., (Calcutta) Ld.
" Inglis Harvey, (3, 4 & 5) ...	" D. L. Millar & Co.
" D. S. Henderson, (1, 3, 4 & 5) ...	" R. Steel & Co., Ld.
" P. E. R. Hoerder, (1, 3, 4 & 5) ...	" The Angus Co., Ld.
" W. B. Houston, (2) ...	" Macneil & Co.
" J. K. Johnston, (1, 2 & 3) ...	" Sinclair, Murray & Co., Ld.
" C. M. Keddie, (3, 4 & 5) ...	" Morgan, Walker & Co.
" W. B. Keddie, (1, 4 & 5) ...	" Birkmyre Brothers.
" R. Kee, (1) ...	" Birkmyre Brothers.
" T. Kerr, (1, 3, 4 & 5) ...	" The Angus Co., Ld.
" A. H. Kidd, (2) ...	" Jas. Scott & Sons, Ld.
" D. Kilgour, (3, 4 & 5) ...	" Jas. Scott & Sons, Ld.
" J. N. King, (1 & 2) ...	" J. Thomas & Co.
" D. King, (1, 3 & 5) ...	" Thomas Duff & Co., Ld.
" R. B. Laird, (1, 2 & 3) ...	" Begg, Dunlop & Co., Ld.
" T. Lamb, (1, 2 & 3) ...	" Bombay Co., Ld.
" L. G. N. Langmead (1) ...	" F. W. Heilgers & Co.
" F. Law, (1, 2, 3 & 5) ...	" Birkmyre Brothers.
" R. O. Law, (1) ...	" Jas. Finlay & Co., Ld.
" D. J. Leckie, (1, 2 & 3) ...	" Anderson, Wright & Co.
" N. Lockhart, (1) ...	" Landale & Clark, Ld.
" D. W. Longair (3) ...	" Morgan, Walker & Co.
" A. W. Lornie, (3) ...	" W. Haworth & Co.
" H. A. Luke, (1 & 3) ...	" Jas. Luke & Sons.
" N. R. Luke, (1 & 3) ...	

(1)—General Trade questions—excluding Quality.

(2)—Gunnies—Quality, &c.

(3)—Jute—Kutchra bales—Quality, &c.

(4)—Jute—Pucca bales—Quality, &c.

(5)—Cuttings—Quality, &c.

NAMES.	FIRMS.
Mr. K. J. Luke, (1 & 3) ...	Messrs. Landale & Clark, Ld.
" F. M. B. Lutyens, (3) ...	" Geo. Henderson & Co.
" M. S. Manasseh, (2) ...	" S. Manasseh & Sons.
" Norris L. MacDowell, (1 & (4) ...	" D. Easton & Co.
" F. R. Martin, (1 & 2) ...	" Bird & Co.
" J. Martin, (1, 2, 3 & 5) ...	" Sinclair, Murray & Co., Ld.
" G. A. Mason ...	" Thomas, Duff & Co., Ld.
" Geo. S. McLeod, (3) ...	" Angus Co., Ld.
" J. W. McDonald, (1 & 2) ...	" Harrisons & Crossfield, Ld.
" J. F. S. Millar, (1, 3, 4 & 5) ...	" D. L. Millar & Co.
" F. R. Milne, (1, 2 & 3) ...	" Begg, Dunlop & Co., Ld.
" G. T. G. Milne, (1, 2 & 3) ...	" Geo. Henderson & Co.
" C. Mitchell, (3 & 5) ...	" Landale & Morgan.
" G. C. Moon, (3, 4 & 5) ...	" Sinclair, Murray & Co., Ld.
" G. Morgan, (1, 3 & 5) ...	" Morgan, Walker & Co.
" M. Morrison, (1 & 3) ...	" W. Haworth & Co.
" E. J. Moses, (1) ...	" M. A. Sassoon & Sons, Ld.
" P. N. Mudie, (2 & 3) ...	" Kettlewell, Bullen & Co.
" H. F. Myton, (1 & 3) ...	" Myton, Wallace & Co.
" E. A. Nassim, (1 & 2) ...	" Andrew Yule & Co.
" L. D. Nicoll, (3) ...	" R. Sim & Co., Ld.
" J. C. Niven, (1, 3, 4 & 5) ...	" D. L. Millar & Co.
" J. A. Ogg, (1) ...	" Kettlewell, Bullen & Co.
" G. A. Padgett, (1 & 2) ...	" Blackwood, Blackwood & Co.
" E. Panton, (3) ...	" McLeod & Co.
" R. Robertson, (3) ...	" Mackinnon, Mackenzie & Co.
" A. C. Robertson, (1, 3 & 5) ...	" Landale & Morgan.
" F. C. Robertson, (2, 3 & 5) ...	" Smith, Forrester & Co.
" J. T. Robinson, (1 & 5) ...	" J. Thomas & Co.
" J. L. Rutliven, (1, 3 & 5) ...	" Landale & Morgan.
" H. E. Saaler, (1, 4 & 5) ...	" T. M. Thaddus & Co.
" R. M. Sassoon, (1) ...	" M. A. Sassoon & Sons, Ld.
" W. F. Scott-Kerr, (1 & 2) ...	" Geo. Henderson & Co.
" S. K. Scott, (1, 2 & 3) ...	" Jardine, Skinner & Co.
" H. M. Sherman, (1 & 3) ...	" W. Haworth & Co.
" B. B. Simpson, (3) ...	" Smith, Forrester & Co.

(1)—General Trade questions—excluding Quality

(2)—Gunnies—Quality, &c.

(3)—Jute—Kutchra bales—Quality, &c.

(4)—Jute—Pucca bales—Quality, &c.

(5)—Cuttings—Quality, &c.

NAMES.	FIRMS.
Mr. J. W. A. Simpson, (1, 2, 3 & 5) ...	Messrs. Bird & Co.
" V. Smyth, (1 & 2) ...	" Birkmyre Brothers.
" S. H. Singleton, (1, 3, 4 & 5) ...	" Landale & Morgan.
" W. J. Soutar, (1 & 3) ...	" Macneill & Co.
" D. M. Stark, (1, 2 & 3) ...	" Landale & Clark, Ltd.
" R. B. Stewart, (1 & 3) ...	" R. Sim & Co., Ltd.
" G. Stewart, (3) ...	" Bird & Co.
" T. I. Stewart, (1, 2, 3 & 5) ...	" W. Haworth & Co.
" R. G. Tarbat, (1 & 3) ...	" A. M. Mair & Co.
" C. Set Taylor, (3 & 5) ...	" Bird & Co.
" M. P. Thomas, (1, 2, 3 & 5) ...	" Anderson, Wright & Co.
" C. O. Walker, (1 & 2) ...	" Walker, Goward & Co.
" F. Lamond Walker, (1) ...	" McLeod & Co.
" J. R. Walker, (2) ...	" W. J. Walker & Co.
" W. J. Walker, (1, 3, 4 & 5) ...	" Andrew Yule & Co., Ltd.
" G. O. Ware, (1 & 2) ...	" Mackinnon, Mackenzie & Co.
" G. H. Whyte, (3) ...	" Geo. Henderson & Co.
" R. R. Will, (1, 2, 3, 4 & 5) ...	" Andrew Yule & Co.
" D. Wilson, (1, 2, 3 & 5) ...	" Gillanders, Arbuthnot & Co.
" G. M. Wilson, (1, 2 & 3) ...	" R. Steel & Co., Ltd.
" L. H. Woodnut, (3, 4 & 5) ...	" Hoare, Miller & Co., Ltd.
" F. M. Wright, (2) ...	" Duncan Brothers & Co., Ltd.
" Stephen Young, (1 & 2) ...	" Becker, Gray & Co., (Calcutta) Ltd.
" S. M. Young, (1 & 2) ...	" Becker, Gray & Co., (Calcutta) Ltd.

- (1)—General Trade questions—excluding Quality.  
 (2)—Gunnies—Quality, &c.  
 (3)—Jute—Kutchra bales—Quality, &c.  
 (4)—Jute—Puccra bales—Quality, &c.  
 (5)—Cuttings—Quality, &c.

### TRIBUNAL OF ARBITRATION.

#### ARBITRATORS OF MISCELLANEOUS GOODS, 1925-26.

##### ACIDS.

Mr. E. L. Watson	... Messrs. D. Waldie & Co., Ltd.
" J. Wilson	... " Anderson, Wright & Co.

##### ALUMINIUM GOODS.

Mr. W. T. Cross	... Messrs. Barlow & Co.
" E. Walton	... " G. Atherton & Co.

##### ASBESTOS.

Mr. J. W. Ellis	... Messrs. Don, Watson & Co.
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##### ASBESTOS—(Manufactured)

Mr. R. C. Collard	... The Planters' Stores & Agency Co., Ltd.
" R. R. Donald	... Messrs. Andrew Yule & Co., Ltd.
" J. W. Ellis	... " Don, Watson & Co.

##### ANCHORS & CHAINS.

Mr. D. J. Damiano	... Messrs. Marshall Sons & Co., (India), Ltd.
" A. H. Davidson	... " Do.
" E. H. Jones	... " Jessop & Co., Ltd.
Capt. E. Trott	... " Turner, Morrison & Co., Ltd.
Mr. J. S. Young	... " John King & Co., Ltd.

##### ANILINE DYES.

Mr. W. G. K. Adam	... Messrs. Andrew Yule & Co., Ltd.
" A. C. Wright	... " Turner, Morrison & Co., Ltd.

##### BARLEY.

Mr. W. E. Bailey	... Messrs. Shaw, Wallace & Co.
" R. C. Donaldson	... " Harrison & Crosfield Ltd.
" R. I. Meyer	... " Becker, Gray & Co., (Calcutta), Ltd.
" P. Nicachi	... " Petrocchino Bros.

##### BEADS—Imitation Ivory, Coral, China, &c.

Mr. W. T. Cross	... Messrs. Barlow & Co.
" A. J. Stahelin	... The Holland-Bombay Trading Co., Ltd.

**BELTS.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
" C. Clark	... " Jessop & Co., Ld.
" F. J. Culligan	... " Bird & Co.
" R. C. Collard	... The Planters' Stores & Agency Co., Ld.
" R. R. Donald	... Messrs. Andrew Yule & Co., Ld.
" J. W. Ellis	... " Don, Watson & Co.
" T. A. Kay	... " Birkmyre Bros.
" V. A. Laurie	... " John King & Co., Ld.
" D. W. McDonald	... " Jas. Scott & Sons, Ld.
" J. R. Phillips	... " Davenport & Co.
" G. S. Sturrock	... " Balmer, Lawrie & Co., Ld.

**BOBBIN ENDS.**

Mr. W. G. K. Adam	... Messrs. Andrew Yule & Co., Ld.
" R. R. Donald	... Do.
" J. W. Ellis	... " Don, Watson & Co.
" J. Gallie	... " Duncan Bros. & Co.
" P. Hall	... The Planters' Stores & Agency Co., Ld.

**BLEACHING POWDER.**

Mr. R. M. Hughes	... Messrs. Brunner, Mond & Co. (India), Ld.
" F. H. Jefferys	... " Samuel Pitze & Co., Ld.
" E. B. Pratt	... " Brunner, Mond & Co. (India), Ld.
" E. L. Watson	... " D. Waldie & Co., Ld.
" A. C. Wright	... " Turner, Morrison & Co., Ld.

**BOILER & STEAM-PIPE INSULATING MATERIALS.**

Mr. G. L. Bredeé	... Messrs. Andrew Yule & Co., Ld.
" A. Cameron	... " Turner, Morrison & Co., Ld.
" R. S. Collard	... The Planters' Stores & Agency Co., Ld.
" A. Grantham	... Messrs. Martin & Co.
" D. W. McDonald	... " Jas. Scott & Sons, Ld.
" J. R. Phillips	... " Davenport & Co.
" G. S. Sturrock	... " Balmer, Lawrie & Co., Ld.

**BOLTS & NUTS.**

Mr. F. Blick	... Messrs. Martin & Co.
" A. Cameron	... " Turner, Morrison & Co., Ld.
" R. S. Collard	... The Planters' Stores & Agency Co., Ld.
" W. T. Cross	... Messrs. Barlow & Co.
" R. R. Donald	... " Andrew Yule & Co., Ld.
" H. B. Hanna	... " Greaves, Cotton & Co., Ld.
" W. A. Hilliard	... " William Jacks & Co.
" E. Walton	... " G. Atherton & Co.

**BONE MEAL.**

Mr. J. Ambler	... Messrs. J. Mackilloan & Co.
" L. G. de Bretton	... " Becker, Gray & Co., (Calcutta), Ld.
" S. A. King	... " Stoll, Earl & Co. (1922), Ld.
" G. D. Lys	... " Grahams Trading Co., Ld.
" W. H. Miles	... " J. Mackilloan & Co.

**BOOTS & SHOES.**

Mr. W. F. Machray	... Messrs. G. Atherton & Co.
" W. H. Miles	... Do.
" L. B. Sutcliffe	... " Bird & Co.

**BRASS & BRASSWARE.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
" W. T. Cross	... " Barlow & Co.
" V. A. Laurie	... " John King & Co., Ld.
" A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.

**BUILDING AND DECORATING MATERIALS.**

Mr. R. H. Craig	... Messrs. Martin & Co.
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**BUTTONS.**

Mr. W. T. Cross	... Messrs. Barlow & Co.
" A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.

**CALCIUM CARBIDE.**

Mr. C. Clark	... Messrs. Jessop & Co., Ld.
" J. R. Phillips	... " Davenport & Co.,
" A. C. Wright	... " Turner, Morrison & Co., Ld.

Mr. A. Bromner	... Messrs.	Shaw, Wallace & Co.
" H. H. Hessling	...	Steiners, Ld.
" T. A. Kay	...	Birkmyre Bros.
" F. Kehl	...	Tata Sons, Ld.
" David Wilson	...	Andrew Yule & Co., Ld.
" Stephen Young	...	Duncan Bros. & Co.

**CEMENT.**

Mr. P. E. Barnard	... Messrs.	Balmer, Lawrie & Co., Ld.
" F. Blick	...	Martin & Co.
" A. Cameron	...	Turner, Morrison & Co., Ld.
" R. S. Collard	...	The Planters' Stores & Agency Co., Ld.
" W. A. Hilliard	... Messrs.	William Jacks & Co.
" W. Hunter	...	Gillanders, Arbuthnot & Co.
" L. C. Salter	...	Balmer, Lawrie & Co., Ld.
" G. F. Walton	...	Bird & Co.
" J. D. Warner	...	Blackwood, Blackwood & Co.

**CHALK.**

Mr. R. S. Collard	...	The Planters' Stores & Agency Co., Ld.
" J. D. Warner	... Messrs.	Blackwood, Blackwood & Co.
" A. C. Wright	...	Turner, Morrison & Co., Ld.

**CHEMICALS.**

Mr. H. M. Hance	... Messrs.	Martin & Co.
" H. G. Harris	...	Martin & Harris, Ld.
" R. M. Hughes	...	Brunner, Mond & Co., Ld.
" R. D. Lemmon	...	Martin & Harris, Ld.
" E. B. Pratt	...	Brunner, Mond & Co., Ld.
" E. L. Watson	...	D. Waldie & Co., Ld.
" J. Wilson	...	Anderson, Wright & Co.
" A. C. Wright	...	Turner, Morrison & Co., Ld.

**CHINA CLAY.**

Mr. R. S. Collard	...	The Planters' Stores & Agency Co., Ld.
" A. L. McLatchie	... Messrs.	Balmer, Lawrie & Co., Ld.
" A. C. Wright	...	Turner, Morrison & Co., Ld.

**CIGARETTES.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
" F. H. Jefferys	...	Samuel Fitze & Co., Ld.
" E. Stanley Oakes	...	Stanley Oakes & Co.

**COAL.**

Mr. D. Brown	... Messrs.	Kilburn & Co.
" J. H. Jennaway	...	Martin & Co.
" E. Judah	...	Andrew Yule & Co., Ld.
" B. R. C. Lindsay	...	Turner, Morrison & Co., Ld.
" J. A. McKerrow	...	Bird & Co.
" A. McKerrow	...	P. W. Heilgers & Co.
" W. D. Panton	...	Andrew Yule & Co., Ld.
" T. W. T. Quarmby	...	Balmer, Lawrie & Co., Ld.
" J. B. Ross	...	Villiers Ld.
" H. H. Wadsworth	...	Bird & Co.
" G. C. Webster	...	Shaw, Wallace & Co.
" A. O. Young	...	P. W. Heilgers & Co.

**COAL TAR.**

Mr. J. A. McKerrow	... Messrs.	Bird & Co.
" H. H. Wadsworth	...	Do.
" A. C. Wright	...	Turner, Morrison & Co., Ld.

**COKE.**

Mr. J. H. Jennaway	... Messrs.	Martin & Co.
" B. R. C. Lindsay	...	Turner, Morrison & Co., Ld.
" J. A. McKerrow	...	Bird & Co.
" J. B. Ross	...	Villiers, Ld.
" H. H. Wadsworth	...	Bird & Co.
" G. C. Webster	...	Shaw, Wallace & Co.

**CONDENSED MILK.**

Mr. F. H. Jefferys	... Messrs.	Samuel Fitze & Co., Ld.
" A. J. Stahehn	...	The Holland-Bombay Trading Co., Ld.
" A. E. Thompson	...	The Nestle & Anglo-Swiss Con- densed Milk Co.



**COPPER.**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" W. T. Cross	... "	Barlow & Co.
" H. B. Hanna	... "	Greaves, Cotton & Co., Ld.
" W. A. Hilliard	... "	William Jacks & Co.
" L. G. N. Langmead	... The	Bombay Co., Ld.
" V. A. Laurie	... Messrs.	John King & Co., Ld.

**COPPERAS**

Mr. E. L. Watson	... Messrs.	D. Waldie & Co., Ld.
" A. C. Wright	... "	Turner, Morrison & Co., Ld.

**CORRUGATED IRON.**

Mr. F. Blick	... Messrs.	Martin & Co.
" G. L. Bredéd	... "	Andrew Yule & Co., Ld.
" A. Cameron	... "	Turner, Morrison & Co., Ld.
" A. H. Clarke	... "	Holmes, Wilson & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" W. T. Cross	... Messrs.	Barlow & Co.
" J. M. Fyfe	... "	Jessop & Co., Ld.
" H. B. Hanna	... "	Greaves, Cotton & Co., Ld.
" L. G. N. Langmead	... The	Bombay Co., Ld.
" L. H. Sharpe	... "	Barlow & Co.

**COTTON.**

Mr. G. Berger	... Messrs.	Shaw, Wallace & Co.
" D. C. Lawrence	... "	Anderson, Wright & Co.

**CUTLERY.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
" L. H. Sharpe	... "	Do.
" A. J. Stahelin	... The	Holland-Bombay Trading Co., Ld.

**DRUGS & MEDICINES.**

Mr. H. G. Harris	... Messrs.	Martin & Harris, Ld.
" R. D. Lemmon	... "	Martin & Harris, Ld.
" E. L. Watson	... "	D. Waldie & Co., Ld.

**EARTHENWARE.**

Mr. F. J. Culligan	... Messrs.	Bird & Co.
" W. F. Machray	... "	G. Atherton & Co.
" W. H. Miles	... "	Do.
" S. A. Roberts	... "	Bird & Co.

**ELECTRICAL FITTINGS & SUPPLIES.**

Mr. C. F. Boak	... Messrs.	Martin & Co.
" G. R. Boscolo	... "	Bird & Co.
" W. H. Bradbury	... "	Balmer, Lawrie & Co., Ld.
" E. J. Crooks	... "	Heatly & Gresham, Ld.
" F. J. Culligan	... "	Bird & Co.
" J. R. Phillips	... "	Davenport & Co.
" H. H. Reynolds	... "	Andrew Yule & Co., Ld.

**ELECTRICAL MACHINERY.**

Mr. C. F. Boak	... Messrs.	Martin & Co.
" G. R. Boscolo	... "	Bird & Co.
" W. H. Bradbury	... "	Balmer, Lawrie & Co., Ld.
" E. J. Crooks	... "	Heatly & Gresham Ld.
" F. J. Culligan	... "	Bird & Co.
" J. R. Phillips	... "	Davenport & Co.
" S. Rudd	... The	English Electric Co., Ld.
" H. H. Reynolds	... Messrs.	Andrew Yule & Co., Ld.

**ELECTRICAL INSTRUMENTS.**

Mr. C. F. Boak	... Messrs.	Martin & Co.
" G. R. Boscolo	... "	Bird & Co.
" W. H. Bradbury	... "	Balmer, Lawrie & Co., Ld.
" E. J. Crooks	... "	Heatly & Gresham, Ld.
" F. J. Culligan	... "	Bird & Co.
" J. R. Phillips	... "	Davenport & Co.

**ELECTRICAL WIRES & CABLES.**

Mr. C. R. Bland	... Messrs.	W. T. Henley's Tele- graph Works Co., Ld.
" C. F. Boak	... "	Martin & Co.
" G. R. Boscolo	... "	Bird & Co.
" W. H. Bradbury	... "	Balmer, Lawrie & Co., Ld.
" E. J. Crooks	... "	Bird & Co.
" F. J. Culligan	... "	Davenport & Co.
" J. R. Phillips	... "	Andrew Yule & Co., Ld.
" H. H. Reynolds	... "	Andrew Yule & Co., Ld.

**FIRE BRICKS.**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" F. J. Culligan	... Messrs.	Bird & Co.
" W. D. Pantou	... "	Andrew Yule & Co., Ld.
" S. A. Roberts	... "	Bird & Co.

**FIRE CLAY.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
„ R. S. Collard	... The Planters' Stores & Agency Co., Ld.
„ F. J. Culligan	... Messrs. Bird & Co.
„ V. A. Laurie	... „ John King & Co., Ld.
„ W. D. Pantou	... „ Andrew Yule & Co., Ld.
„ S. A. Roberts	... „ Bird & Co.

**FLOUR.**

Mr. F. C. Pyffe	... Messrs. Shaw, Wallace & Co.
„ G. N. Jatia	... „ Andrew Yule & Co., Ld.
„ W. B. Monair	... „ Balmer, Lawrie & Co., Ld.

**GLAND PACKINGS FOR WATER & STEAM.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
„ R. S. Collard	... The Planters' Stores & Agency Co., Ld.
„ R. B. Donald	... Messrs. Andrew Yule & Co., Ld.
„ J. W. Ellis	... „ Don, Watson & Co.
„ D. W. McDonald	... „ Jas. Scott & Sons, Ld.
„ J. R. Phillips	... „ Davenport & Co.

**GLASS BANGLES & BEADS.**

Mr. W. T. Cross	... Messrs. Barlow & Co.
„ W. F. Machray	... „ G. Atherton & Co.
„ W. H. Miles	... „ Do.
„ A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.

**GRAM.**

Mr. W. E. Bailey	... Messrs. Shaw, Wallace & Co.
„ R. C. Donaldson	... „ Harrison & Crofield, Ld.
„ R. I. Meyer	... „ Becker, Gray & Co., (Calcutta), Ld.
„ P. Nicachi	... „ Petrocochino Bros.

**GROUND NUT CAKE.**

Mr. S. A. King	... Messrs. Stoll, Earl & Co. (1922), Ld.
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**GROUND NUTS**

Mr. J. Wilson	... Messrs. Anderson, Wright & Co.
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**GLASS TUMBLERS.**

Mr. W. F. Machray	... Messrs. G. Atherton & Co.,
„ W. H. Miles	... „ Do.

**GLASS, Window.**

Mr. H. H. Hessling	... Messrs. Steiners Ld.
„ J. Lince	... „ Stoll, Earl & Co. (1922), Ld.
„ W. F. Machray	... „ G. Atherton & Co.
„ W. H. Miles	... „ Do.
„ J. D. Warner	... „ Blackwood, Blackwood & Co.

**GUNMETAL.**

Mr. G. L. Bredeé	... Messrs. Andrew Yule & Co., Ld.
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**HARDWARE.**

Mr. F. Blick	... Messrs. Martin & Co.
„ A. H. Clarke	... „ Holmes, Wilson & Co., Ld.
„ C. Clark	... „ Jessop & Co., Ld.
„ R. S. Collard	... The Planters' Stores & Agency Co., Ld.
„ W. T. Cross	... Messrs. Barlow & Co.
„ W. A. Hilliard	... „ William Jacks & Co.
„ L. H. Sharpe	... „ Barlow & Co.
„ A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.
„ E. Walton	... Messrs. G. Atherton & Co.
„ J. D. Warner	... „ Blackwood, Blackwood & Co.

**HEMP (MANILA).**

Mr. R. H. Child	... Messrs. Bird & Co.
„ C. A. Padfield	... „ Turner, Morrison & Co., Ld.
„ D. M. Stark	... „ Macneill & Co.

**HIDES & SKINS.**

Mr. C. K. Milnes	... Messrs. A. Forbes & Co., Ld.
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**HORNS & HORN TIPS.**

Mr. S. A. King	... Messrs. Stoll, Earl & Co. (1922) Ld.
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**HORNMEAL.**

Mr. S. A. King ... Messrs. Stoll, Earl & Co. (1922)  
Ld.

**IRON.**

Mr. A. Cameron ... Messrs. Turner, Morrison & Co.,  
Ld.  
" W. T. Cross ... " Barlow & Co.  
" F. J. Culligan ... " Bird & Co.  
" J. M. Fyfe ... " Jessop & Co., Ld.  
" H. B. Hanna ... " Graves, Cotton & Co.,  
Ld.  
" W. A. Hilliard ... " William Jacks & Co.  
" L. G. N. Langmead ... The Bombay Co., Ld.  
" S. A. Roberts ... Messrs. Bird & Co.  
" L. H. Sharpe ... " Barlow & Co.

**IRON ORE.**

Mr. A. Cameron ... Messrs. Turner, Morrison & Co.,  
Ld.  
" H. M. Hance ... " Martin & Co.

**KAPOK.**

Mr. L. G. de Bretton ... Messrs. Becker, Gray & Co.  
(Calcutta), Ld.  
" R. C. Donaldson ... " Harrison's & Crosfield,  
Ld.  
" F. Gould ... " Grahams Trading Co.,  
Ld.  
" H. M. Hance ... " Martin & Co.  
" S. A. King ... " Stoll Earl & Co. (1922)  
Ld.  
" J. Lince ... " Do.  
" J. W. McDonald ... " Harrison's & Crosfield,  
Ld.

**LAMETTA, Gold & Silver.**

Mr. F. Kehl ... Messrs. Tata Sons, Ld.  
" S. A. King ... " Stoll, Earl & Co. (1922),  
Ld.  
" W. F. Machray ... " G. Atherton & Co.  
" W. H. Miles ... " Do.

**LAC, Shell, Stick & Button.**

Mr. J. C. Anderson ... Messrs. Rogers-Pyatt Shellac  
Co. Inc.  
" L. G. de Bretton ... " Becker, Gray & Co.  
(Calcutta), Ld.  
" J. W. McDonald ... " Harrison's & Crosfield  
Ld.  
" R. C. Donaldson ... " Do.  
" A. N. Spanos ... " E. D. Sassoon & Co.,  
Ld.  
" H. N. Hance ... " Martin & Co.  
" C. W. Vernon ... " Turner, Morrison & Co.,  
Ld.  
" S. A. King ... " Stoll, Earl & Co. (1922),  
Ld.  
" J. Lince ... " Do.

**LEAD.**

Mr. P. Brown ... Messrs. Octavius, Steel & Co.,  
Ld.  
" R. S. Collard ... The Planters' Stores & Agency  
Co., Ld.  
" W. A. Hilliard ... Messrs. William Jacks & Co.  
" A. C. Wright ... " Turner, Morrison & Co.,  
Ld.

**LEATHER & LEATHER GOODS.**

Mr. R. R. Donald ... Messrs. Andrew Yule & Co., Ld.  
" J. W. Ellis ... " Don, Watson & Co.  
" L. B. Sutcliffe ... " Bird & Co.

**LIGHT RAILWAY MATERIALS.**

Mr. R. S. Collard ... The Planters' Stores & Agency  
Co., Ld.  
" C. Clark ... Messrs. Jessop & Co., Ld.  
" C. A. J. Hendry ... " Martin & Co.

**MACHINERY.**

Mr. G. R. Boscolo ... Messrs. Bird & Co.  
" T. P. Cook ... " Heatley & Gresham, Ld.  
" A. Grantham ... " Martin & Co.  
" V. A. Laurie ... " John King & Co., Ld.  
" D. W. McDonald ... " Jas. Scott & Sons, Ld.  
" J. R. Phillips ... " Davenport & Co.  
" S. A. Roberts ... " Bird & Co.  
" G. S. Sturrock ... " Balmer, Lawrie & Co.,  
Ld.

**MAIZE.**

Mr. R. I. Meyer	... Messrs.	Becker, Gray & Co. (Calcutta), Ld.
" R. C. Donaldson	... "	Harrisons & Crosfield, Ld.
" P. Nicchi	... "	Petrocchino Brös.
" W. E. Bailey	... "	Shaw, Wallace & Co.

**MANGANESE ORE.**

Mr. F. B. Geidt	... Messrs.	Bird & Co.
" F. Gould	... "	Grahams Trading Co., Ld.
" H. M. Hance	... "	Martin & Co.

**MATCHES.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
" F. H. Jefferys	... "	Samuel Fitze & Co., Ld.
" W. F. Machray	... "	G. Atherton & Co.
" W. H. Miles	... "	Do.
" A. J. Stahelin	... The	Holland-Bombay Trading Co., Ld.

**MICA.**

Mr. L. G. de Bretton	... Messrs.	Becker, Gray & Co., (Calcutta) Ld.
" L. Mitchell	... "	Bird & Co.
" H. F. Wheeler	... "	Do.

**MYRABOLLAMS.**

Mr. L. G. de Bretton	... Messrs.	Becker, Gray & Co. (Calcutta), Ld.
" T. C. J. Davis	... "	Turner, Morrison & Co., Ld.
" S. A. King	... "	Stoll, Earl & Co. (1922) Ld.

**NAILS.**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" A. H. Clarke	... "	Holmes, Wilson & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" W. T. Cross	... Messrs.	Barlow & Co.
" H. B. Hanna	... "	Greaves, Cotton & Co., Ld.
" L. H. Sharpe	... "	Barlow & Co.
" E. Walton	... "	G. Atherton & Co.
" J. D. Warner	... "	Blackwood, Blackwood & Co.

**NEEDLES.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
" W. F. Machray	... "	G. Atherton & Co. Do.
" W. H. Miles	... The	Holland-Bombay Trading Co., Ld.
" A. J. Stahelin	...	

**NUX VOMICA.**

Mr. S. A. King	... Messrs.	Stoll, Earl & Co. (1922), Ld.
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**OIL, Castor.**

Mr. C. Cleghorn	... Messrs.	Anderson, Wright & Co. Harrisons & Crosfield, Ld.
" R. C. Donaldson	... "	Grahams Trading Co., Ld.
" F. Gould	... "	Anderson, Wright & Co. Harrisons & Crosfield, Ld.
" R. Lockhart	... "	Anderson, Wright & Co. Harrisons & Crosfield, Ld.
" J. W. McDonald	... "	Becker, Gray & Co. (Calcutta), Ld.
" R. I. Meyer	... "	Turner, Morrison & Co., Ld.
" A. C. Wright	...	

**OIL, Linseed.**

Mr. R. C. Donaldson	... Messrs.	Harrisons & Crosfield, Ld.
" E. G. Hilton	... "	Martin & Co.
" R. I. Meyer	... "	Becker, Gray & Co. (Calcutta), Ld.
" J. W. McDonald	... "	Harrisons & Crosfield, Ld.
" J. Wilson	... "	Anderson, Wright & Co. Turner, Morrison & Co., Ld.
" A. C. Wright	...	

**OIL, Mineral.**

Mr. K. Ainslie	... Messrs.	Bird & Co. Valvoline Oil Co.
" R. G. Black	... "	Andrew Yule & Co., Ld.
" J. Freer	... "	Valvoline Oil Co.
" F. Wharton	... "	Turner, Morrison & Co., Ld.
" A. C. Wright	...	

**OIL CAKE (Linseed).**

Mr. R. C. Donaldson	... Messrs.	Harrisons & Crosfield, Ld.
" F. Gould	... "	Grahams Trading Co., Ld.
" J. Wilson	... "	Anderson, Wright & Co.

**OIL CAKE (Castor).**

Mr. R. C. Donaldson	... Messrs.	Harrisons & Crosfield,
		Ld.
" J. W. McDonald	... "	Do.

**OILMAN STORES.**

Mr. F. H. Jefferys	... Messrs.	Samuel Fitze & Co., Ld.
" W. F. Machray	... "	G. Atherton & Co.
" W. H. Miles	... "	Do.
" E. Stanley Oakes	... "	Stanley Oakes & Co.

**PAINTS.**

Mr. K. Ainslie	... Messrs.	Bird & Co.
" G. L. Bredeé	... "	Andrew Yule & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" J. W. Ellis	... Messrs.	Don, Watson & Co.
" W. A. Hilliard	... "	William Jacks & Co.
" E. G. Hilton	... "	Martin & Co.
" D. W. McDonald	... "	Jas. Scott & Sons, Ld.
" J. R. Phillips	... "	Davenport & Co.
" A. C. Wright	... "	Turner, Morrison & Co. Ld.

**PAPER.**

Mr. L. C. H. Goode	... Messrs.	John Dickinson & Co., Ld.
" H. H. Hessling	... "	Steiners, Ld.
" F. Kehl	... "	Tata Sons, Ld.
" R. W. Mellor	... "	Bird & Co.
" A. L. McLatchie	... "	Balmer, Lawrie & Co., Ld.
" V. H. S. Richardson	... "	Andrew Yule & Co., Ld.

**PEAS.**

Mr. W. E. Bailey	... Messrs.	Shaw, Wallace & Co.
" R. I. Meyer	... "	Becker, Gray & Co. (Calcutta), Ld.
" P. Nicachi	... "	Petrocochino Bros.

**PENCILS.**

Mr. W. F. Machray	... Messrs.	G. Atherton & Co.
" W. H. Miles	... "	Do.
" W. T. Cross	... "	Barlow & Co.

**PERFUMES & ESSENCES.**

Mr. H. G. Harris	... Messrs.	Martin & Harris, Ld.
" R. D. Lemmon	... "	Do.

**PITCH.**

Mr. W. A. Hilliard	... Messrs.	William Jacks & Co.
" J. D. Warner	... "	Blackwood, Blackwood & Co.
" A. C. Wright	... "	Turner, Morrison & Co. Ld.

**QUICKSILVER.**

Mr. J. D. Warner	... Messrs.	Blackwood, Blackwood & Co.
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**RAPESEED CAKE.**

Mr. S. A. King	... Messrs.	Stoll, Earl & Co. (1922), Ld.
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**RED & WHITE LEAD.**

Mr. G. L. Bredeé	... Messrs.	Andrew Yule & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" D. W. McDonald	... "	Jas. Scott & Sons, Ld.
" E. L. Watson	... "	D. Waldie & Co., Ld.
" A. C. Wright	... "	Turner, Morrison & Co., Ld.

**RICE.**

Mr. W. E. Bailey	... Messrs.	Shaw, Wallace & Co.
" C. Cleghorn	... "	Anderson, Wright & Co.
" T. C. J. Davis	... "	Turner, Morrison & Co., Ld.
" R. C. Donaldson	... "	Harrisons & Crosfield, Ld.
" F. Gould	... "	Grahams Trading Co., Ld.
" R. Lockhart	... "	Anderson, Wright & Co.
" R. I. Meyer	... "	Becker, Gray & Co. (Calcutta), Ld.
" J. W. McDonald	... "	Harrisons & Crosfield, Ld.
" Alex. Nicachi	... "	E. D. Sassoon & Co., Ld.
" P. Nicachi	... "	Petrocochino Bros.

**RICE BOWLS.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
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**ROPES, Wire.**

Mr. A. H. Clarke	... Messrs.	Holmes, Wilson & Co., Ld.
.. C. Clark	... ..	Jessop & Co., Ld.
.. R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
.. F. J. Culligan	... Messrs.	Bird & Co.
.. V. A. Laurie	... ..	John King & Co., Ld.
.. C. A. Padfield	... ..	Turner, Morrison & Co., Ld.
.. S. A. Roberts	... ..	Bird & Co.

**ROPES, Hemp.**

Mr. C. A. Padfield	... Messrs.	Turner, Morrison & Co., Ld.
.. D. M. Stark	... ..	Macneill & Co.

**ROSIN.**

Mr. J. D. Warner	... Messrs.	Blackwood, Blackwood & Co.
.. E. L. Watson	... ..	D. Waldie & Co., Ld.
.. A. C. Wright	... ..	Turner, Morrison & Co., Ld.

**RUBBER, Manufactured.**

Mr. E. R. Park	... The	Dunlop Rubber Co., Ld.
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**RUBBER (Raw).**

Mr. G. O. Eggo	... Messrs.	Harrisons & Crosfield, Ld.
.. E. R. Park	... The	Dunlop Rubber Co., Ld.
.. L. H. Sharpe	... Messrs.	Barlow & Co.

**SADDLERY AND SADDLERS IRONMONGERY.**

Mr. W. T. Cross	... Messrs.	Barlow & Co.
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**SALT.**

Mr. A. Duggan	... Messrs.	Shaw, Wallace & Co., Grahams Trading Co., Ld.
.. F. Gould	... ..	Turner, Morrison & Co., Ld.
.. F. Mennell	... ..	Balmer, Lawrie & Co., Ld.
.. W. B. Monair	... ..	Balmer, Lawrie & Co., Ld.

**SALTPETRE.**

Mr. L. G. de Bretton	... Messrs.	Becker, Gray & Co., (Calcutta), Ld.
.. R. C. Donaldson	... ..	Harrisons & Crosfield, Ld.
.. D. C. Lawrence	... ..	Anderson, Wright & Co., Harrisons & Crosfield, Ld.
.. J. W. McDonald	... ..	D. Waldie & Co. Ld.
.. E. L. Watson	... ..	D. Waldie & Co. Ld.

**SCHOOLS SLATES.**

Mr. F. Gould	... Messrs.	Grahams Trading Co., Ld.
.. W. F. Machray	... ..	G. Atherton & Co. Do.
.. W. H. Miles	... ..	The Holland-Bombay Trading Co.
.. A. J. Stahelin	... ..	The Holland-Bombay Trading Co.

**SCREWS.**

.. G. L. Bredeé	... Messrs.	Andrew Yule & Co., Ld.
.. A. Cameron	... ..	Turner, Morrison & Co., Ld.
.. C. Clark	... ..	Jessop & Co., Ld.
.. W. T. Cross	... ..	Barlow & Co.
.. W. A. Hilliard	... ..	Williams Jacks & Co.
.. V. A. Laurie	... ..	John King & Co., Ld.
.. L. H. Sharpe	... ..	Barlow & Co.
.. E. Walton	... ..	G. Atherton & Co.
.. J. D. Warner	... ..	Blackwood, Blackwood & Co.

**SEWING COTTON.**

Mr. H. H. Hesslering	... Messrs.	Steiners, Ld.
.. W. Kinloch	... ..	Grahams Trading Co., Ld.
.. A. J. Stahelin	... The	Holland-Bombay Trading Co., Ld.

**SILK, Raw.**

Mr. C. Cleghorn	... Messrs.	Anderson, Wright & Co.
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**SEED, Castor.**

Mr. W. E. Bailey	... Messrs.	Shaw, Wallace & Co., Harrisons & Crosfield, Ld.
.. R. C. Donaldson	... ..	Becker, Gray & Co. (Calcutta), Ld.
.. R. I. Meyer	... ..	Petrocochino Bros.
.. P. Nicachi	... ..	Petrocochino Bros.

**SEED, Cotton.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.

**SEED, Linseed.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, G. N. Jatia ... ,, Andrew Yule & Co., Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.  
 ,, A. N. Spanos ... ,, E. D. Sassoon & Co.,  
 Ld.  
 ,, P. Nicachi ... ,, Petrocochino Bros.  
 ,, J. Wilson ... ,, Anderson, Wright &  
 Co.

**SEED, Poppy.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.  
 ,, P. Nicachi ... ,, Petrocochino Bros.

**SEED, Rape.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.  
 ,, P. Nicachi ... ,, Petrocochino Bros.  
 ,, J. Wilson ... ,, Anderson, Wright & Co.

**SEED, Mustard.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.  
 ,, P. Nicachi ... ,, Petrocochino Bros.

**SEED, Mowa.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. Lockhart ... ,, Anderson, Wright & Co.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.  
 ,, J. Wilson ... ,, Anderson, Wright & Co.

**SEED, Tii.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.

**SEED, other kinds.**

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.  
 ,, R. C. Donaldson ... ,, Harrison's & Crosfield,  
 Ld.  
 ,, R. I. Meyer ... ,, Becker, Gray & Co.  
 (Calcutta), Ld.

**STRAW BOARDS.**

Mr. W. T. Cross ... Messrs. Barlow & Co.  
 ,, E. Walton ... ,, G. Atherton & Co.  
 ,, W. H. Miles ... ,, Do.  
 ,, A. J. Stahelin ... The Holland-Bombay Trading  
 Co., Ld.

**SPELTER.**

Mr. W. T. Cross ... Messrs. Barlow & Co.  
 ,, H. B. Hanna ... ,, Greaves, Cotton & Co.,  
 Ld.  
 ,, L. G. N. Langnead ... The Bombay Co., Ld.

**SPIRIT, Commercial.**

Mr. C. W. Vernon ... Messrs. Turner, Morrison & Co.,  
 Ld.  
 ,, E. L. Watson ... ,, D. Waldie & Co., Ld.  
 ,, A. C. Wright ... ,, Turner, Morrison & Co.,  
 Ld.

**STATIONERY.**

Mr. A. H. Clarke ... Messrs. Holmes, Wilson & Co.,  
 Ld.  
 ,, W. F. Macbray ... ,, G. Atherton & Co.  
 ,, W. H. Miles ... ,, Do.

**STEEL CASTINGS.**

Mr. W. A. Hilliard ... Messrs. William Jacks & Co.  
 ,, J. R. Phillips ... ,, Davenport & Co.

**STEEL (High Speed.)**

Mr. C. Clark ... Messrs. Jessop & Co., Ld.  
 ,, W. A. Hilliard ... ,, William Jacks & Co.  
 ,, J. R. Phillips ... ,, Davenport & Co.

**STEEL (Tool).**

Mr. C. Clark	... Messrs.	Jessop & Co., Ld.
" W. A. Hilliard	... "	William Jacks & Co.
" J. R. Phillips	... "	Davenport & Co.

**STEEL (Tools & Implements).**

Mr. C. Clark	... Messrs.	Jessop & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" W. A. Hilliard	... Messrs.	William Jacks & Co.
" J. R. Phillips	... "	Davenport & Co.

**STEEL.**

Mr. F. Blick	... Messrs.	Martin & Co.
" G. L. Bredéc	... "	Andrew Yule & Co., Ld.
" A. H. Clarke	... "	Holmes, Wilson & Co., Ld.
" A. Cameron	... "	Turner, Morrison & Co., Ld.
" W. T. Cross	... "	Barlow & Co.
" F. J. Culligan	... "	Bird & Co.
" J. M. Fyfe	... "	Jessop & Co., Ld.
" H. B. Hanna	... "	Greaves, Cotton & Co., Ld.
" W. A. Hilliard	... "	William Jacks & Co.
" J. R. Phillips	... "	Davenport & Co.
" L. G. N. Langmead	... The	Bombay Co., Ld.
" V. A. Laurie	... Messrs.	John King & Co., Ld.
" S. A. Roberts	... "	Bird & Co.
" L. C. Salter	... "	Balmer, Lawrie & Co., Ld.
" L. H. Sharpe	... "	Barlow & Co.

**STRUCTURAL IRON & STEEL WORK.**

Mr. A. L. Adamson	... Messrs.	Balmer, Lawrie & Co., Ld.
" G. L. Bredéc	... "	Andrew Yule & Co., Ld.
" A. Cameron	... "	Turner, Morrison & Co., Ld.
" A. H. Clarke	... "	Holmes, Wilson & Co., Ld.
" T. P. Cook	... "	Heatly & Gresham, Ld.
" F. J. Culligan	... "	Bird & Co.
" S. A. Roberts	... "	Do.
" C. S. Whiteman	... "	Martin & Co.

**SUGAR.**

Mr. J. E. P. Bateson	... Messrs.	Gillanders, Arbutnot & Co.
" T. C. J. Davis	... "	Turner, Morrison & Co., Ld.
" R. C. Donaldson	... "	Harrisons & Crosfield, Ld.
" A. Duggan	... "	Shaw, Wallace & Co.
" E. Ellis	... "	E. D. Sassoon & Co., Ld.
" F. Gould	... "	Grahams Trading Co., Ld.
" L. G. N. Langmead	... The	Bombay Co., Ld.
" A. Metaxa	... Messrs.	Ralli Brothers.
" R. I. Meyer	... "	Becker, Gray & Co., (Calcutta), Ld.
" H. R. Pilcher	... "	Gillanders, Arbutnot & Co.
" V. Smyth	... "	Birkenyre Bros.
" R. Thorburn	... "	Forbes, Forbes, Campbell & Co., Ld.
" A. L. B. Tucker	... "	Kilburn & Co.
" J. D. Warner	... "	Blackwood, Blackwood & Co.

**SULPHUR.**

Mr. R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" J. D. Warner	... Messrs.	Blackwood, Blackwood & Co.
" B. L. Watson	... "	D. Wylie & Co., Ld.

**TAMARINDS.**

Mr. S. A. King	... Messrs.	Stoll, Earl & Co. (1922), Ld.
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**TARPAULINS.**

Mr. W. G. K. Adam	... Messrs.	Andrew Yule & Co., Ld.
" A. Brenner	... "	Shaw, Wallace & Co.
" A. J. Daw	... "	J. D. Jones & Co.
" T. A. Kay	... "	Birkenyre Bros.

**TEA CHESTS.**

Mr. R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" J. Jackman	... Messrs.	Octavius Steel & Co., Ld.
" C. H. Jenner	... "	Bird & Co.
" T. A. Magnus	... "	Davenport & Co.
" R. H. Pearsall	... "	Shaw, Wallace & Co.
" H. L. Puttock	... "	Harrisons & Crosfield, Ld.



**TEA (Indian).**

Mr. J. Ambler	... Messrs. J. Mackillican & Co.
.. C. C. Chambers	... .. Balmer, Lawrie & Co., Ld.
.. E. A. Collin	... .. Davenport & Co.
.. G. Henderson	... .. Shaw, Wallace & Co.
.. W. H. Miles	... .. J. Mackillican & Co.
.. H. L. Puttock	... .. Harrison's & Crosfield, Ld.
.. E. S. Stewart	... The Planters' Stores & Agency Co., Ld.
.. O. W. Taylor	... Messrs. Octavius, Steel & Co., Ld.
.. M. Thompson	... .. Lipton, Ld.
.. T. Trueman	... .. Balmer, Lawrie & Co., Ld.

**TEA (China).**

Mr. E. A. Collin	... Messrs. Davenport & Co.
.. W. H. Miles	... .. J. Mackillican & Co.
.. M. Thompson	... .. Lipton, Ld.
.. H. L. Puttock	... .. Harrison's & Crosfield, Ld.

**TEA LEAD.**

Mr. R. L. C. Bowen	... Messrs. Jas. Scott & Sons, Ld.
.. P. Brown	... .. Octavius, Steel & Co., Ld.
.. R. S. Collard	... The Planters' Stores & Agency Co., Ld.
.. W. T. Cross	... Messrs. Barlow & Co.
.. T. A. Magnus	... .. Davenport & Co.
.. R. H. Peasall	... .. Shaw, Wallace & Co.
.. H. L. Puttock	... .. Harrison's & Crosfield, Ld.

**TIMBER.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
.. T. B. Dodson	... .. Ellerman's Arracan Rice & Trading Co., Ld.
.. R. R. Donald	... .. Andrew, Yule & Co., Ld.
.. W. Hunter	... .. Gillanders, Arbutnot & Co.
.. J. W. Roger	... .. Ellerman's Arracan Rice & Trading Co., Ld.
.. H. P. Scott	... .. Shaw, Wallace & Co.

**TIN (Boxes).**

Mr. A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.
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**TIN (Ingots).**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
.. W. A. Hilliard	... .. William Jacks & Co.
.. A. J. Stahelin	... The Holland-Bombay Trading Co., Ld.

**TIN PLATES.**

Mr. A. Cameron	... Messrs. Turner, Morrison & Co., Ld.
.. A. H. Clarke	... .. Holmes, Wilson & Co., Ld.
.. W. T. Cross	... .. Barlow & Co.
.. H. E. Foster	... .. Shaw, Wallace & Co.
.. W. A. Hilliard	... .. William Jacks & Co.
.. J. D. Warner	... .. Blackwood, Blackwood & Co.

**TOBACCO.**

Mr. W. T. Cross	... Messrs. Barlow & Co.
.. H. D. Cumberbatch	... .. Andrew Yule & Co., Ld.
.. F. H. Jefferys	... .. Samuel Fitzze & Co., Ld.
.. E. Stanley Oakes	... .. Stanley Oakes & Co.

**TOBACCO LEAF.**

Mr. H. D. Cumberbatch	... Messrs. Andrew Yule & Co., Ld.
.. S. A. King	... .. Stool, Earl & Co. (1922), Ld.
.. D. C. Lawrence	... .. Anderson, Wright & Co.
.. J. Lince	... .. Stool, Earl & Co. (1922), Ld.

**TOYS.**

Mr. W. F. Machray	... Messrs. G. Atherton & Co., Do.
.. W. H. Miles	... .. The Holland-Bombay Trading Co., Ld.
.. A. J. Stahelin	... .. The Holland-Bombay Trading Co., Ld.

**TURPENTINE.**

Mr. E. L. Watson	... Messrs. D. Waldie & Co., Ld.
.. A. C. Wright	... .. Turner, Morrison & Co., Ld.

**TURMERIC.**

Mr. R. C. Donaldson	... Messrs.	Harrisons & Crosfield, Ld.
" S. A. King	... "	Stoll Barl & Co. (1922), Ld.
" J. Lince	... "	Do.
" J. W. McDonald	... "	Harrisons & Crosfield, Ld.

**TUBES, Iron and Gas.**

Mr. F. Blick	... Messrs.	Martin & Co.
" A. Cameron	... "	Turner, Morrison & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" J. D. Warner	... "	Blackwood, Blackwood & Co.

**TUBES, Copper and Brass.**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" J. D. Warner	... "	Blackwood, Blackwood & Co.

**TWINE.**

Mr. A. Bremner	... Messrs.	Shaw, Wallace & Co.
" T. A. Kay	... "	Birkmyre Bros.
" C. A. Padfield	... Messrs.	Turner, Morrison & Co., Ld.
" D. M. Stark	... "	Macneil & Co.
" David Wilson	... "	Andrew Yule & Co., Ld.
" Stephen Young	... "	Duncan Brothers & Co.

**VARNISHES.**

Mr. E. G. Hilton	... Messrs.	Martin & Co.
" A. C. Wright	... "	Turner, Morrison & Co., Ld.

**WHEAT.**

Mr. W. E. Bailey	... Messrs.	Shaw, Wallace & Co.
" R. C. Donaldson	... "	Harrisons & Crosfield, Ld.
" F. C. Fyffe	... "	Shaw, Wallace & Co.
" R. I. Meyer	... "	Becker, Gray & Co. (Calcutta), Ld.
" W. B. Monair	... "	Balmer, Lawrie & Co., Ld.
" P. Nicachi	... "	Petrocochino Brothers.

**WHITING.**

Mr. J. N. Jafia	... Messrs.	Andrew Yule & Co., Ld.
" W. A. Hilliard	... "	William Jacks & Co.
" A. C. Wright	... "	Turner, Morrison & Co., Ld.

**WIRE, Barbed.**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" C. Clark	... "	Jessop & Co., Ld.
" R. S. Collard	... The	Planters' Stores & Agency Co., Ld.
" W. T. Cross	... Messrs.	Barlow & Co.
" W. A. Hilliard	... "	William Jacks & Co.
" L. H. Sharpe	... "	Barlow & Co.
" J. D. Warner	... "	Blackwood, Blackwood & Co.
" E. Walton	... "	G. Atherton & Co.

**WIRE, Brass and Copper.**

Mr. C. R. Bland	... Messrs.	W. T. Henley's Tele- graph Works Co., Ld.
" A. Cameron	... "	Turner, Morrison & Co., Ld.
" W. T. Cross	... "	Barlow & Co.
" W. A. Hilliard	... "	William Jacks & Co.
" E. Walton	... "	G. Atherton & Co.
" J. D. Warner	... "	Blackwood, Blackwood & Co.

**WIRE, Iron (Galvanized).**

Mr. A. Cameron	... Messrs.	Turner, Morrison & Co., Ld.
" C. Clark	... The	Planters' Stores & Agency Co., Ld.
" R. S. Collard	... Messrs.	Barlow & Co.
" W. T. Cross	... "	Marshall Sons & Co. (India), Ld.
" A. H. Davidson	... "	William Jacks & Co.
" W. A. Hilliard	... "	G. Atherton & Co.
" W. H. Miles	... "	Barlow & Co.
" L. H. Sharpe	... "	G. Atherton & Co.
" E. Walton	... "	Blackwood, Blackwood & Co.
" J. D. Warner	... "	Co.

**WOOL.**

Mr. F. Gould	... Messrs.	Grahams Trading Co., Ld.
" W. F. Machray	... "	G. Atherton & Co.

**YARN, Cotton (Indian).**

Mr. W. Kinloch	...	Messrs. Grahams Trading Co., Ld.
„ P. H. Watson	...	„ Bird & Co.
„ J. H. Willson	...	„ Gillanders, Arbuthnot & Co.
„ P. A. Cronopulo	...	„ Ralli Bros.

**YARN, Cotton (Manchester).**

Mr. J. A. E. Evans	...	Messrs. Hoare, Miller & Co., Ld.
„ F. Gould	...	„ Grahams Trading Co., Ld.
„ H. H. Hessling	...	„ Steiners, Ld.
„ W. Kinloch	...	„ Graham & Co.
„ F. B. Lebell	...	„ Ewing & Co., Ld.
„ P. H. Watson	...	„ Bird & Co.
„ J. H. Willson	...	„ Gillanders, Arbuthnot & Co.
„ P. A. Cronopulo	...	„ Ralli Bros.

**YELLOW METAL.**

Mr. A. Cameron	...	Messrs. Turner, Morrison & Co., Ld.
„ W. T. Cross	...	„ Barlow & Co.
„ H. B. Hanna	...	„ Greaves, Cotton & Co., Ld.
„ W. A. Hilliard	...	„ William Jacks & Co.
„ L. G. N. Langmead	...	„ The Bombay Co., Ld.

**ZINC.**

Mr. A. Cameron	...	Messrs. Turner, Morrison & Co., Ld.
„ J. M. Fyfe	...	„ Jessop & Co., Ld.
„ W. A. Hilliard	...	„ William Jacks & Co.

**ZINC Ashes.**

Mr. E. L. Watson	...	Messrs. D. Waldie & Co., Ld.
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**BENGAL CHAMBER OF COMMERCE****RULES AND REGULATIONS**

OF

**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 incorporated 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 number 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 per cent. 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 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, 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 obtained leave or furlough.

9. For and in respect of each complete year ending with the 31st day of December, the Chamber shall contribute to the Fund a sum equal to the aggregate amount of the subscription of all the employés of the Chamber for such year and shall pay the same to the credit of the Fund, but the Chamber may at any time cease and withdraw contribution 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 Calcutta, or any other Bank at Calcutta 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 thereof of the expenses of management. All money 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 moneys 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 custody

on behalf of 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 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 held by the Trustees; or of a sufficient part thereof or by loan on the security of same.

13. On the 31st day of December in each year the Managers shall credit each employé with the equivalent of his subscription for the preceding year, as provided for under Rule 9, and thereafter 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 of each employé, in proportion the Managers shall provisionally credit each employé, 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 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 interests 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 then 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 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, and shall in respect of the balance standing to his credit in the books of the Fund on the 31st day of December 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 aforesaid) 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 forfeited 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 entitled 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 of 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* .....

*of* ..... *numbered as above on the*

*day of* ..... *was Rupees* .....

*dated this* ..... *day of* ..... 19 .....

*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 at 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 employé 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 next-of-kin 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 the.....day of.....19.....  
 Name in full.....  
 Date of birth.....  
 Nature of appointment.....  
 Date of joining service.....  
 Salary per mensem, Rupees.....  
 Signature.....  
 Witness.....

## CHAMBER RULINGS.

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## CHAMBER RULINGS.

1

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 1st 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.

4

"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 custom of the port, also such days as may, under the provision made in the succeeding paragraph be declared to be non-working days.

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 declared in December of each year by the Chamber, as under Shipping Orders and Charter Parties according to the custom of the port.*

5

There is no custom of the port which would make warehousing at the jetties a shipment according to the custom of the port.



## 6

*New rules of business.*—The limits of the Port of Calcutta having 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 petroleum depot 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 cargo, 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 cargo continuously, she is in position to give notice of being ready for outward cargo, no matter if she had still a portion of her inward cargo on board.

## 8

The Indian Maund only is used by the Customs authorities for salt weighments. It weighs 82 2/7 lbs.

## 9

*Shipments at Diamond Harbour.*—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Harbour or between Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Calcutta Shipment.

[NOTE.—This rule is not believed to be, and shall be accepted, as without express arrangement to that effect.]

## 10

*Value of Jute Marks.*—In a suit (No. 270 of 1892) tried by Mr. Justice Trevelyan on 18th January 1893, 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

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 ruled by crop and period of delivery.

## 11

*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

limits\* of the Port as defined in the amended Notification No. 18-Marine of 22nd January 1921 of the Government of Bengal.

- (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 current 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 for 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.

\* On the North.—A line drawn due east across the river Hooghly from a pillar at the southern boundary of Messrs. D. Widdie and Company's Chemical Works and Distillery at Konnagar in the District of Hooghly on the right bank of the river to a pillar on the left bank of the river near Panhati in the District of the 24 Parganas.

On the South.—A line drawn from a masonry pillar placed at the mouth of the Budge-Budge khali to a pillar on the right bank (Howrah side) of the river Hooghly bearing north-west of the first named pillar.

The limits of the Port include to the east and west of the river Hooghly (a) so much of the river Hooghly and the shores thereof as are within 50 yards of high water mark at spring tides; (b) all lands comprised in the area occupied by the Kidderpore Docks and the adjoining works constructed for the purposes of such docks; (c) that portion of Tolly's Naia which lies between Hastings Bridge and the entrance to the Kidderpore Dock Canal; (d) so much of Tolly's Naia as lies to the west of a line drawn across the naia 25 feet to the west of Hastings Bridge; and (e) the Petroleum Depot at Budge-Budge including all lands, sheds, railway sidings and other works appertaining to it.

*Forms of Boat Note as adopted at a General Meeting of the Chamber of Commerce on the 17th January 1880.*

No.....

Calcutta,.....18

To

THE COMMANDING OFFICER OF THE

Ship.....

Sir,

Please receive on Board the undernoted goods from

Messrs. ....

and grant a clean receipt for the same.

N.B.—This cargo is only shipped on the special understanding that the Chief Officer will sign for all counter or quality marks and numbers, and the Bales or packages, are not to be taken on board except on these terms, and also when a sircar is in attendance to check the tally.

In case of any dispute the shippers request prompt information in writing from one of the Officers of the ship.

Marks and Numbers.	Number of packages.	Description of goods.

No.....

Calcutta,.....18

**Received** on board the ship.....  
in good order and condition the undermentioned goods  
from Messrs.....

N.B.—The Chief Officer is requested not to take in  
any packages unless he is prepared to sign for all the  
qualifying marks and numbers.

All packages in bad order must be returned.

Marks and Numbers.	Number of packages.	Description of goods.	

Arrived alongside.....

Discharged.....

Returned.....

Remarks.....

(Signature)

Chief Officer

Ship.....

Moorings.....

**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, sterling 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 Bills on London on demand which shall have been current on the mail day next preceding the day when the amount to be dealt with shall be ascertained.

2. " 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.

3. " 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, any 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.

## 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 Commerce.

## SAILING SHIP BILL OF LADING—CALCUTTA TO UNITED KINGDOM.

Shipped in good order and condition, by.....  
 on board the Ship.....whereof.....  
 is master for this present voyage.....  
 lying in the Port of.....  
 and bound for.....  
 .....being 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, Master 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.*

In 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,


*If quality marks are used, they are to be of the same size as the loading marks, and consignees thereto; and if such quality marks are inserted in the Shipping Notes, and the goods are not to be delivered in conformity therewith shall be signed by the Captain, and the ship shall be responsible for the correct delivery of the goods.*

### SCHEDULE OF COMMISSION CHARGES.

*Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 30th 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 piece-goods, Opium, Pearls, Precious Stones or Jewellery ... 2½ "
3. On the purchasing ditto when funds are provided by the Agents ... .. 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 ... .. 2½ "
6. On returns of consignments if in Bills, Bullion, or Treasure 1 "
7. On accepting Bills against consignments ... .. 1 "
8. On the sale or purchase of ships, factories, houses, lands, and all property of like description ... .. 2½ "
9. On goods and treasure consigned, and all other property of any description referred to agency for sale, whether advanced upon or otherwise, which shall afterwards be withdrawn; and on goods consigned for conditional delivery to others and so delivered, on invoice amount at 2s. per rupee ... .. ½ com.
10. On making advances or procuring loans of money for commercial purchases, when the aggregate commission does not exceed 5 per cent. ... .. 2½ per cent.
11. On ordering or receiving and delivering goods or superintending the fulfilment of contracts, or on the shipment of goods, where no other commission is derived. ... 2½ "
12. On guaranteeing Bills, Bonds or other engagements and on becoming security for administration of Estates, or to Government for the disbursement of public money ... 2½ "
13. On *del credere*, or guaranteeing the due realisation of sales 2½ "
14. On the management of Estates for Executors or Administrators ... .. 2½ "
15. On chartering ships or engaging tonnage for constituents for vessels to proceed to outports for loading ... 2½ "
16. On advertising as the Agents for Owners or Commanders of ships for cabin passengers, on the amount of passage money, whether the same shall pass through the Agents hands or not ... .. 2½ "

17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire or acting as Agents for Owners, Captains or Charterers of vessel; upon the gross amount of freight brokerage inclusive ... .. 5 per cent.
18. On engaging Asiatic Emigrants for a ship to the Mauritius, the West Indies or elsewhere, upon the gross amount of earnings ... .. 5 "
19. On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank and file ... .. 2½ "
20. On realising inward freight, inward troop, emigrants or cabin passage money ... .. 2½ "
21. On landings and re-shipping goods from any vessel in distress, or on landing and selling by auction damaged goods from any such vessel, and acting as Agent for the Master on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold ... 2½ to 5 "
22. If Opium, Indigo, Raw Silk or Piece-goods ... 1½ to 2½ "
23. If Treasure, Precious Stones or Jewellery ... ½ to 1 "
24. On effecting insurance, whether on lives or property ... 2½ "
25. On settling insurance claims, losses and averages of all classes, and on procuring returns of premium ... 2½ "
26. On drawing, purchasing, selling or negotiating Bills of Exchange ... .. 1 "
27. On debts or other claims when a process at law or arbitration is incurred in claiming them ... .. 2½ "
28. Or if recovered by such means ... .. 5 "
29. On Bills of Exchange returned dishonoured ... .. 1 "
30. On collecting house-rent ... .. 2½ "
31. On ships' disbursements ... .. 2½ "
32. On realising Botomry Bonds or negotiating any loan on *respondentia* ... .. 2½ "
33. On granting letters of Credit ... .. 1 "
34. On sale or purchase of Government Securities and Bank or other Joint Stock Shares and on every exchange or transfer, not by purchase, from one class to another ... ½ "
35. On delivering up Government Securities and Bank or other Joint Stock Shares, on the market value ... ½ "
36. On all amounts debited and credited within the year (less the Balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... .. ½ "

 Brokerage when paid is to be separately charged.

S. E. J. CLARKE,  
Secretary.

### Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(Adopted at a Special General Meeting of the Chamber  
held on the 25th February 1951.)

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Aniseed in bags ... ..	8	...
Barley ... ..	20	..
Beeswax ... ..	20	...
Betel-nut ... ..	20	50*
Bones, crushed ... ..	20	...
Bonemeal ... ..	20	...
Bones ... ..	20	...
Bran ... ..	14	...
Bristles ... ..	...	ad valorem 60
Bullion ... ..	...	60
Camphor in cases ... ..	8	60
Carbonate of Potash ... ..	8	60
Cardamoms in Robbins ... ..	...	50
"    in boxes ... ..	...	50
Carpets ... ..	12	...
Cassia in boxes ... ..	15	...
Castor seed ... ..	8	60
Chillies (dry) in bags or bundles ... ..	8	...
Chivrets in bundles ... ..	20	...
Chrome ore ... ..	8	60
Cloves in bags ... ..	20	...
"    in cases ... ..	20	60
Coal ... ..	...	...
Cochineal ... ..	18	..
Coffee in bags ... ..	10	..
Coir in dholls ... ..	20	...
Coke ... ..	12	...
Copra ... ..	20	...
"    cake or coconut cake ... ..	20	...
Copper ore ... ..	12	...
Coriander seed ... ..	20	60
Corundum ore ... ..	14	...
"    seed ... ..	20	...
Cowries ... ..	8	...
Cumin seed ... ..	18	50
Cutch in bags ... ..	...	not exceeding 20 cwt. gross.
"    cases ... ..	20	...
Dates (wet) ... ..	16	...
"    (dry) ... ..	20	60
Dholl or dhal ... ..	12	...
Fibres, all sorts ... ..	16	...
Garlic & onions in bags ... ..	20	60*
Ginger ... ..	20	60*
Gram ... ..	20 cwt. gross.	60
Gum in cases ... ..	...	60
Gunnies ... ..	...	60
Gunjah ... ..	...	60
Hemp in bales ... ..	...	60
Hides in bales ... ..	...	60
Hide cuttings in bales ... ..	...	...

\*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Hoofs, cow & buffalo horns & horn tips, loose ... ..	20	...
Hoofs, cow & buffalo horns & horn tips, in bags or in bundles ... ..	...	50
Horns deer, in bags or in bundles ... ..	...	50
Indigo ... ..	...	50
Jute ... ..	...	50
Kaupok ... ..	...	50
" seed ... ..	14	...
Lac, button, seed, stick and shellac, in bags ... ..	16	...
Lac, button, seed, stick and shellac, in cases ... ..	...	50
Lac, kirie lac, or lac refuse, in bags ... ..	20	...
Lac dye, in cases ... ..	...	50
Lard ... ..	20	...
Leather, in cases or bales ... ..	...	50
Lentils ... ..	20	...
Linseed ... ..	20	...
Maize ... ..	20	...
Manganese ... ..	20	...
Mica, tale, in cases ... ..	20 cwt. gross.	...
Mother-of-pearl, in bags or cases ... ..	20 cwt. gross.	...
Mowah seed ... ..	20	...
Molasses ... ..	20 cwt. gross.	...
Mustard dye, in cases ... ..	20	...
Mustard seed ... ..	20	...
Myrabollams, whole or crushed ... ..	20	...
Niger seed ... ..	20	...
Nux vomica seed ... ..	16	...
Nutmegs, in cases ... ..	...	50
Oats ... ..	16	...
Oil, in cases ... ..	...	50
" in casks or drums ... ..	...	50
" essential ... ..	...	ad valorem.
" seed cake ... ..	20	...
Opium ... ..	16	per chest.
Paddy ... ..	20	...
Peas ... ..	12	...
Pepper long ... ..	14	...
" black ... ..	20	...
Pig iron & Pig lead ... ..	20	...
Poppy seed ... ..	20	50*
Rattans for dunnage ... ..	20	50*
Red wood for dunnage ... ..	20	50*
Rape seed ... ..	20	...
Rice ... ..	20	...
Rope, in coils or bundles ... ..	...	50
Rubber, in cases ... ..	...	50
Salt ... ..	20	...
Safflower ... ..	...	50
Sal-ammonia, in bags or boxes ... ..	20 cwt. gross.	...
Saltpetre ... ..	20	...
Sapanwood for dunnage ... ..	20	50*
Senna, in bales ... ..	...	50
Silk raw, in bales ... ..	10	...
" in cases or bales ... ..	...	50
" chusman ... ..	...	50
" waste ... ..	...	50
" piece goods ... ..	...	ad valorem.

\*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Silver specie and/or valuable cargo ... ..	...	ad valorem.
Soap, in bags ... ..	...	50
" in cases ... ..	20	...
Skins, in casks ... ..	20 cwt. gross.	...
" in bales ... ..	20 cwt. gross.	50
Tamarind, in casks or cases ... ..	20 cwt. gross.	...
Tallow ... ..	...	50
Tea ... ..	16	...
" waste as broken stowage ... ..	20	...
Tin seed ... ..	...	50
Timber ... ..	...	50
Tobacco, in cases or bales ... ..	16	50
Turnerie ... ..	...	50
Twine, in cases ... ..	...	...
Wax ... ..	20	...
Wheat ... ..	20	...
Wolfiam ... ..	...	50
Wool ... ..	...	...

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, weighing, 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 accordance therewith.

*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 mercantile 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.:—

- 1.—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.

- 4.—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.
- 6.—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 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.
- 10.—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 deck of the ship or alongside, but it shall be optional with outside mills and press-houses to make arrangements with the Managing 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, cased, 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 tonnage schedules now in use in the port or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo be measured on the Custom House wharf (if for export by boat) or in the jetty 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, Rice, Wheat, Gram, Dhul, Peas and all Metals.







Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Colombo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.		Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer or 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.	To the ton.
Cable, in bales	...	...	...	40 c. feet	50 feet	...	...	...
.. in pressed bales	...	...	...	40 c. feet	50 feet	...	...	...
.. loose and unpressed	50 feet S	...	...	...	...	...	...	...
.. in bundles or loose bales in dholis	6 cwt. D*	5 cwt.	5 cwt.	6 cwt.	...	12 cwt.	...	...
.. yarn in coils	8 cwt. D*	...	...	...	...	10 cwt.	...	...
.. yarn and fibre in screwed bales	8 cwt. D	40 c. feet	8 cwt.	40 c. feet	8 cwt.	...	...	...
.. yarn and fibre, bundles or coils	20 feet S	...	50 c. ft.	...	...	50 c. ft.	...	...
.. yarn and fibre in bundles, bales or dholis	6 cwt. D*	...	7 cwt.	...	...	10 cwt.	6 cwt. P.	...
.. twisted fibre, in bales	8 cwt. D*	...	...	...	...	...	10 cwt. P.	...
.. .. in pressed bales	20 feet S	...	...	...	...	...	...	...
.. .. in cases	20 feet S	...	...	...	...	...	...	...
.. matting, in rolls	...	...	50 c. feet	...	...	...	...	...
.. mats, in bundles	50 feet S	...	50 c. feet plus 1/2%	...	...	...	...	...
.. tenders, loose	...	...	8 cwt.	...	...	...	...	...
.. yarn in dholis not exceeding 4 lb.	...	...	10 cwt.	...	...	...	...	...
.. yarn in bales	...	...	8 cwt.	...	...	...	...	...
Colony, in cases	...	...	40 c. feet	40 c. feet	50 feet	...	...	...
Colombo root, in bags	...	...	8 cwt.	5 cwt.	14 cwt.	...	...	...
Conifer, ingots	20 cwt. J	...	...	...	...	...	...	...
Copra	...	...	...	...	...	...	...	...
.. in cobbins	...	...	8 cwt.	10 cwt.	8 cwt.	12 cwt.	12 cwt.	14 cwt.
.. in bags	...	...	8 cwt.	10 cwt.	8 cwt.	12 cwt.	12 cwt.	14 cwt.
.. cut into 4 pieces, or half, more	...	...	12 cwt.	...	...	...	...	...
.. (compressed) in Momi chests	...	...	10 cwt.	...	...	...	...	...
.. (compressed) in bales with hoop iron	...	...	...	...	...	50 c. ft. P.	...	...
.. in pressed bales	20 feet S	...	50 c. feet	...	...	50 c. ft. P.	...	...
.. in bags, neat	12 cwt. J	10 cwt.	...	11 cwt.	...	...	...	...
.. rough (not specimen) in bags	10 cwt. J	...	...	...	...	...	...	...
Coriander in bales	...	...	...	10 cwt.	20 cwt.	...	...	...
Coriander Seed	...	10 cwt.	...	...	20 cwt.	20 c. ft.	...	...
Coriander	...	...	...	...	20 cwt.	20 c. ft.	...	...
Costus root (opulata)	...	10 cwt.	...	...	20 cwt.	...	...	...
Cotton	...	...	...	...	...	50 c. ft. S.	50 c. ft. P.	50 c. ft. P.
.. in bales	...	40 c. feet	40 c. feet	50 feet	50 c. ft.	50 c. ft. P.	...	...
.. in pressed bales	50 feet S	...	50 c. feet	...	...	...	...	...
.. seed	...	12 cwt.	13 cwt.	15 cwt.	20 cwt.	15 cwt.	...	...
.. in bags	16 cwt. D	...	...	...	...	...	...	...
.. in casks	...	...	...	...	...	...	...	...
.. piece-goods	...	...	...	...	...	30 cwt. P.	...	...
.. yarn	...	...	...	...	...	50 c. ft.	...	...
Cow and Goat hair in bales	...	...	...	...	...	50 c. ft.	...	...
Coverles	...	...	...	...	...	50 c. ft.	...	...
.. in bags	30 cwt. D	16 cwt.	20 cwt.	16 cwt.	20 cwt.	...	20 cwt. S.	20 cwt. S.
.. in cases	16 cwt. D	40 c. feet	20 cwt.	40 feet	20 cwt.	...	50 c. ft. P.	50 c. ft. P.
Cypress seed in bags	...	...	...	...	...	...	...	...
Cubes in bags	...	10 cwt.	...	10 cwt.	12 cwt.	...	10 cwt. P.	10 cwt. P.
Cubob in bags	...	...	...	...	...	8 cwt. D	...	...
.. in cases	...	...	...	...	...	50 c. ft. S.	50 c. ft. P.	50 c. ft. P.
Crude Glycerine in barrels	...	50 c. feet	...	...	...	...	...	...

\* As broken steamer, of Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Colombo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.		Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer or 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.	To the ton.
Cashmere shawls, in bags	...	...	...	40 feet	50 feet	...	...	8 cwt. S.
Cumin seed, in cases, bags	...	11 cwt.	...	...	...	...	...	40 c. ft.
Curtain	...	...	...	...	...	...	...	...
Cutfish	...	4 cwt.	...	...	...	17 cwt.	16 cwt.	20 cwt. S.
Cutch or Terra Japonica, in bags	...	...	...	...	...	...	...	...
Cutch or Terra Japonica, in cases	...	50 feet	...	...	...	...	...	...
Cutch or Terra Japonica, in boxes	...	...	...	...	...	...	30 cwt. P.	50 c. ft. P.
Cutch or Terra Japonica, in bags or baskets, unscrowed	...	13 cwt.	16 cwt.	13 cwt.	16 cwt.	...	...	30 cwt. P.
Cylindrical packages, rolls, etc.	...	...	...	40 feet	...	...	...	20 cwt. P.
Dates, wet	...	16 cwt.	...	16 cwt.	20 cwt.	...	...	...
Dates, dry	...	13 cwt.	...	13 cwt.	18 cwt.	...	...	...
Diary	...	...	...	...	...	...	...	...
.. crushed, split, in bags	16 cwt. D	13 cwt.	...	17 cwt.	20 cwt.	20 cwt.	...	20 cwt.
.. Divi Divi, in bags	...	...	...	...	...	...	...	50 c. ft. S.
.. .. in cases	...	...	...	40 c. feet	50 feet	...	...	50 c. ft. P.
.. .. squares and straight	...	...	...	40 c. feet	50 feet	...	...	50 c. ft. P.
.. .. oil-pressed	...	...	...	16 cwt.	20 cwt.	...	...	50 c. ft. P.
.. .. (pressed) in cases	...	...	...	14 cwt.	18 cwt.	15 cwt.	50 c. ft.	50 c. ft. P.
.. .. in bundles	...	...	...	40 c. feet	50 feet	50 c. ft.	50 c. ft. P.	50 c. ft. P.
.. .. in cases	...	...	...	16 cwt.	20 cwt.	...	...	20 cwt.
.. .. in bulk	...	...	...	...	...	...	...	...
Empty beer (hogsheds) in sheds	10 cwt. or 20 feet D†	...	...	...	...	...	...	50 c. ft. P.
Empty barrel	...	...	...	...	...	...	...	20 cwt. S.
.. Ammonia Flasks or Cylinders	...	...	...	...	...	...	...	20 cwt. P.
Empty sample cases	...	10 cwt.	...	10 cwt.	...	...	...	...
.. Fennel seed	...	17 cwt.	...	17 cwt.	...	20 cwt.	...	...
.. Fenugreek or Mustard seed	...	...	...	...	...	...	...	...
.. Fibre, Rosin, (bales, bundles or cases)	...	...	...	9 cwt. L	...	...	...	...
.. Fish, Manure	...	...	12 cwt.	...	...	...	...	20 c. ft. S.
.. Gumbo in bags	...	...	40 feet	...	...	...	...	18 cwt. P.
.. Fishmaws (or Kingfish) in cases	...	...	...	...	...	...	...	...
.. .. in bags	...	...	...	...	...	...	...	...
.. Fish oil, in casks	14 cwt. S	14 cwt.	...	...	...	...	...	...
.. Fish oil, in steel barrels	15 cwt. S	...	...	...	...	...	...	...
.. .. middlings or sharps, in bags	...	18 cwt.	...	18 cwt.	...	...	...	20 cwt.
.. .. middlings or sharps, in bags	...	12 cwt.	...	12 cwt.	...	...	...	50 c. ft.
.. Furnaces	...	...	...	40 feet	50 feet	...	...	...
.. Gallinies	...	10 cwt.	...	10 cwt.	12 cwt.	...	...	...
.. Galls in bags	...	13 cwt.	...	13 cwt.	15 cwt.	...	...	...
.. .. in cases	...	40 c. feet	...	...	...	...	...	10 cwt. S.
.. Gambier, cube, in bags	...	...	...	...	...	...	...	8 cwt. S.
.. .. in baskets	...	...	...	...	...	...	...	...
.. .. in bags	10 cwt. D	...	...	...	...	...	...	20 cwt. S.
.. .. ordinary scrowed cases	...	...	...	...	...	...	...	50 c. ft. P.
.. .. scrowed cubes, in bales	...	...	...	...	...	...	...	50 c. ft. P.
.. Gamboges, in cases	...	...	...	...	...	...	...	18 cwt. S.
.. Ganja	5 cwt.	...	...	...	...	...	...	20 c. ft.
.. Garlic and Onions	8 cwt.	...	...	...	...	...	...	12 cwt.

\* The formula for calculating the cubic contents of cylindrical packages is, the square of the diameter is multiplied by the length and one-fifth deducted from the product.

† As ship's ordon.

‡ As per sample lodged with the Chamber

of Singapore and Penang.



Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Colombo.		Bombay.	Cochin & Malabar Coast Ports.	Karachi.		Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer or Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.
Madras root or Munjoid in cases or bales ...	...	40 c. feet	...	40 feet	50 feet	...	...	...	...
... in bags ...	...	...	...	...	...	...	...	...	...
... or bundles ...	...	8 cwt.	...	8 cwt.	12 cwt.	...	20 cwt.	...	...
Magnesia in bulk or bags ...	...	16 cwt.	...	16 cwt.	20 cwt.	...	20 cwt.	...	...
Manila ...	...	...	...	17 cwt.	20 cwt.	...	...	...	...
Manila fish, in bags ...	16 cwt. D	...	...	...	...	...	10 cwt.	...	...
Manrove bark in bags ...	...	...	...	14 cwt.	...	...	...	...	...
Manrove fish, in bags ...	...	...	...	12 cwt.	...	...	...	...	...
Manrove pickled, in barrels ...	...	...	...	15 cwt.	...	...	...	...	...
Manrove seeds, in bags ...	17 cwt.	...	...	17 cwt.	...	16 cwt.	...	...	...
Manrove seed or Fernigrah Seed ...	50 feet S	...	...	...	...	...	...	...	...
Measurement goods in cases ...	50 feet D	...	...	...	...	20 cwt.	20 cwt.	50 cwt.	...
Meats in bags ...	20 cwt. D	...	...	...	...	...	...	...	...
Mica ...	...	50 feet	...	...	...	...	...	...	...
... in cases ...	...	...	...	...	...	...	...	...	...
... Talc and Mica splittings in cases ...	...	...	...	...	...	20 c. ft.	...	...	...
... waste in bags ...	...	...	...	...	...	20 cwt.	30 cwt. P.	...	...
Milk, in bags ...	...	...	...	...	...	20 cwt.	30 cwt. P.	...	...
Mellassos ...	...	...	...	...	...	20 cwt.	2 puns.	...	...
... 4 1/2 bush.	...	...	...	...	...	...	...	...	...
Monasta, in drums or bags ...	20 cwt. S	...	...	...	...	...	...	...	...
Mother-of-pearl, in bags ...	16 cwt.	...	16 cwt.	20 cwt.	...	...	...	...	...
... in cases or tins ...	40 c. feet	...	40 feet	50 feet	...	...	...	...	...
... in chests ...	18 cwt.	...	18 cwt.	20 cwt.	...	...	...	...	...
Motivah ...	13 cwt.	...	13 cwt.	16 cwt.	...	50 c. ft.	...	...	...
... wood, in bags ...	...	...	...	...	...	...	...	...	...
Mulle ...	10 cwt. D	...	...	...	...	...	...	...	...
... Lycas loaded in bundles ...	...	...	...	...	...	...	...	...	...
Mungceer or Madras root in cases or bales ...	40 c. feet	...	40 feet	50 feet	...	...	...	...	...
... in bags ...	...	...	...	...	...	...	...	...	...
... or bundles ...	8 cwt.	...	8 cwt.	12 cwt.	...	...	...	...	...
Musk, in cases ...	40 c. feet	...	40 feet	50 feet	...	...	...	...	...
Musow, (Lentils) in bags ...	10 cwt.	...	10 cwt.	20 cwt.	...	20 cwt.	20 cwt.	...	...
Mustard or Rapo Seed ...	10 cwt.	...	10 cwt.	18 cwt.	...	...	...	...	...
Mustard ...	18 cwt.	...	18 cwt.	20 cwt.	...	...	...	...	...
Myrobams ...	10 cwt. D	14 cwt.	16 cwt.	18 cwt.	16 cwt.	...	20 cwt.	...	...
... unpressed, in bags ...	...	11 cwt.	...	...	...	...	...	...	...
... Crushed, in bags ...	...	14 cwt.	...	14 cwt.	17 cwt.	20 cwt.	...	...	...
... powder ...	10 cwt. D	14 cwt.	...	14 cwt.	17 cwt.	20 cwt.	...	...	...
Niger seed ...	10 cwt. D	14 cwt.	...	14 cwt.	17 cwt.	20 cwt.	...	...	...
... in drums ...	50 feet S	...	...	...	...	...	50 c. ft. S.	...	...
... in cases ...	...	...	...	...	...	...	14 cwt. P.	...	...
... in chests or bags ...	...	...	...	...	...	...	7 cwt. P.	...	...
... shales in bags ...	10 cwt. S	...	13 cwt.	16 cwt.	...	...	...	...	...
Nux Vomica ...	...	13 cwt.	30 cwt.	15 cwt.	16 cwt.	...	...	...	...
... in cases ...	...	40 c. feet	40 feet	50 feet	...	...	...	...	...
... in rebbins ...	12 cwt.	...	14 cwt.	...	...	20 cwt.	18 cwt.	...	...
Oil, essential in cases ...	...	...	...	...	...	...	...	...	...
... (Vegetable and Wood) in drums or cases ...	...	...	...	...	...	...	...	...	...
... in cases or tins ...	40 c. feet	...	40 feet	50 feet	...	...	...	...	...
... in cases ...	...	...	...	...	...	...	...	...	...

† Or 50 c. L. at steamers option.

a Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Colombo.		Bombay.	Cochin & Malabar Coast Ports.	Karachi.		Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer or Ship.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.	To the ton.
Oil (all sorts) in tanks, cases or drums &c. ...	...	...	50 feet	...	...	...	...	...	50 c. ft. S.
... cake, etc. slabs packed in tins ...	...	...	...	...	...	20 cwt.	...	...	18 cwt. a
... (in slabs) packages ...	...	...	...	...	...	...	...	...	15 cwt. S.
... machine pressed ...	...	16 cwt.	...	...	...	...	...	...	...
... rapeseed ...	...	16 cwt.	...	...	...	...	...	...	...
... rotary or ghany ...	...	15 cwt.	...	...	...	...	...	...	...
... in rasks or lumps in bags ...	...	...	...	...	...	10 cwt.	...	...	...
... powder ...	...	16 cwt.	...	...	...	...	...	...	15 cwt. P.
... (rectangular pack- age) ...	...	...	...	...	...	...	...	...	...
Oil cake (Ponno) in bags ...	17 cwt. D	...	17 cwt.	...	...	...	...	...	16 cwt. S.
... in bales ...	...	...	20 cwt.	...	...	...	...	...	...
... in bundles ...	...	...	20 cwt. S	...	...	...	...	...	...
... in rebbins ...	...	...	17 cwt.	...	...	...	...	...	...
... seeds, in bags ...	...	...	...	...	...	...	...	...	...
... Sira, Jamun and other kinds ...	...	...	...	...	...	...	...	...	...
... Khoreasat ...	...	...	...	...	...	...	...	...	...
... Castor ...	...	...	...	...	...	...	...	...	...
Oil seed cake ...	...	...	...	...	...	...	...	...	...
Olibanum ...	...	...	...	...	...	...	...	...	...
Opium ...	...	...	per chest	...	...	per chest	...	...	40 c. ft.
Orcella ...	...	...	...	...	...	...	...	...	...
Orcella Wood, in bags or bundles ...	12 cwt. D	...	...	...	...	...	...	...	...
Orcella Wood, in pressed bales Or of all descriptions, in bags ...	50 feet S	...	...	...	...	...	...	...	...
... Paddy ...	...	...	13 cwt.	...	...	13 cwt.	16 cwt.	20 cwt.	...
... in bags ...	...	...	...	...	...	...	...	...	...
Paddy husks in bags ...	...	...	...	...	...	...	...	...	...
Palm kernels or oil nuts in bags ...	...	...	...	...	...	...	...	...	...
Palmira fibre in bales ...	...	...	...	...	...	...	...	...	...
... in bundles ...	10 cwt. D	...	8 cwt.	...	...	...	...	...	...
... in pressed bales ...	50 feet S	...	20 feet	...	...	...	...	...	...
... in bales ...	...	...	20 feet	...	...	...	...	...	...
Paraffin Wax, in cases or bundles ...	...	...	...	...	...	...	...	...	...
... Candles in cases ...	...	...	...	...	...	...	...	...	...
Para Rubber (see Rubber) cases ...	...	...	...	...	...	...	...	...	...
Pateloni, in cases ...	...	...	...	...	...	...	...	...	...
Pateloni leaves in bales ...	17 cwt.	...	16 cwt.	13 cwt.	16 cwt.	...	...	...	...
Peas ...	10 cwt. D	...	14 cwt.	...	...	...	...	...	...
Pepper, in bags or pepper shell ...	...	...	...	...	...	...	...	...	...
... in rebbins ...	...	...	...	...	...	...	...	...	...
... whole ...	...	...	...	...	...	...	...	...	...
... white ...	...	...	...	...	...	...	...	...	...
... black ...	...	...	...	...	...	...	...	...	...
Pig Lead ...	...	...	...	...	...	...	...	...	...
Pimento ...	...	...	...	...	...	...	...	...	...

a Singapore and Penang.





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 stated.

**BOMBAY.**

The tonnage scale for steamers shall be on the basis of 40 cubic feet, but in no case to exceed 20 cwt.s. dead-weight, to the ton.

Cylindrical packages that weigh less than 20 cwt.s. to the 40 cubic feet are to be accepted as measurement cargo and the following formula shall be recognised for the calculation of their cubical contents, namely, that the square of the diameter be multiplied into the length and one-fifth be deducted from the product.

The scale for a consignment of an article not mentioned in the tonnage schedule shall be a matter for arrangement between the shipper and the agents of the steamship concerned. Facilities will be provided for tests to be made should the quantity involved be sufficiently large.

**Freight, Inwards.  
 Payable in Bombay.**

That the conversion into Indian currency of sterling freight inward 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 London 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,  $4\frac{1}{2}$  per cent. as customary in the case of sailing ships, and  $2\frac{1}{2}$  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 cases when shipping orders have been issued without any special stipulation in respect of shut-out cargo, the shipper, provided he has fulfilled 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 cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo 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 cwt.s., 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 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  $4\frac{1}{2}$  per cent. as customary in the case of sailing-ships; and  $1\frac{1}{2}$  for steamers being allowed as discount to cover cost of insurance and interest until the due date of the freight.



**MADRAS AND COCONADA.**

**Note.**

Where cargo is measured prior to shipment, callipers should be used for measuring, and the rope or iron hoop on the one side of the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The callipers should be laid on the package to be measured and the sliding arm pressed lightly, i.e., without using force, against the side of the package. (5-12-1923).

**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 callipers are to take in the rope or iron hoop on the one side of the bale and leave it out on the other,  $\frac{1}{2}$  of an inch 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 cwts. per ton) or measurement (50 c. f. per ton) according to the basis on which freight has been paid or is payable.

Charges payable are clearly set out in the Port Commissioners' Tariff from which the following is extracted:—

	Landing charges on Imports.	Shipping charges on Exports.
	Rs. A. P.	Rs. A. P.
Ordinary merchandise (not exceeding one ton per package measurement or weight):	0 1 9 per cwt. or 0 0 8 per c. foot.	0 1 4 per cwt. or 0 0 6 per c. foot.
<b>Exceptions—</b>		
Coal and Coke ...	0 5 0 per ton.	
Salt ...	0 5 0 " "	
Bricks and " Lumps "	2 8 0 per 1,000.	

	Landing charges on Imports.	Shipping charges on Exports.
	Rs. A. P.	Rs. A. P.
<b>Exceptions—concd:—</b>		
Fires (all kinds) loose ...	2 8 0 per 1,000	
Cocoa Nuts (coarse) ...	2 8 0 " "	15 0 0 each.
Elephants ...	20 0 0 each.	3 12 0 "
Buffaloes ...	5 0 0 " "	3 0 0 "
Horses, Mules, Cows, etc. ...	4 0 0 " "	1 8 0 "
Ponies, Donkeys, Calves, etc. ...	2 0 0 " "	0 4 0 "
Sheep, Goats, Dogs, etc. ...	0 6 0 " "	1 2 0 " ad valorem.
Exceptional articles ...	$\frac{1}{2}$ ad valorem.	$\frac{1}{2}$ ad 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.	Charges
		Rs. A. P.
All descriptions of goods except those named below:—	20 cwt. or 50 c. foot at Commissioners' option.	
Carts, hand or bullock ...	2	
Casks, empty ...	12	0 5 0
Drums, empty, up to 12 inch diameter ...	100	
Drums, empty, over 12 inch diameter ...	50	
Grass, fresh ...	40 bundles.	
Matches in cases ...	6 cases.	
Matches in tins ...	72 tins.	
<b>LIVE STOCK.—</b>		
Buffaloes ...	each.	0 5 0
Cows, bullocks, horses, ponies, mules and donkeys ...	each.	0 2 6
Calves ...	per $\frac{1}{2}$ dozen.	0 5 0
Sheep, goats, dogs and other small animals ...	per dozen.	0 10 0
Turkeys and geese ...	per 100.	0 5 0
Fowls and ducks ...	per 100.	0 2 6

**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  $\frac{1}{2}$  cent, pieces, 64 cents, being equivalent to 1d. English. Nickel: Ceylon 5 cent. piece. Silver: Indian rupee=(100 cents), equivalent to 2s. English; and Ceylon 50 cent., 25 cent. and 10

cent. pieces. Ceylon Government currency notes of Rs. 1,000; 100; 50; 10; 5; 2 and 1. On September 30th 1921, the value of currency notes in circulation was Rs. 45,736,000.

### CHINA.

#### MONEY.

The currency of China is on a silver basis, and consists of taels dollars, copper cash, and bank notes. The tael is really a weight of silver (about an ounce) of a certain degree of fineness. It is divided into 10 mace : 1 mace = 10 candarens; and 1 candarens = 10 cash. The tael varies in different parts of the country, the principal taels being (1) the *haiwan* or customs tael (in 1920 it was equal in value to \$1.40) (2) the *K'up'ing* or treasury tael, and (3) the Shanghai or *Tsaoping* tael, and (4) the Canton tael. A tael may be worth from 800 to 1,800 cash. Different taels are in use in every province in the country. There is unparalleled currency confusion. It is recognised by the Chinese Government that currency reform is the most pressing need of the country. In the Treaty of September 5th, 1902, China agreed with Great Britain to take the necessary steps to provide a uniform national coinage which should be legal tender for all purposes throughout the Empire, and an Imperial Decree was issued in October 1908, commanding the introduction of a uniform tael currency, of which the unit must be a silver tael coin of .98 touch weighing 1 K'up'ing or Treasury-scale tael or ounce. This decree was cancelled by a further decree of 25th May 1910, establishing the silver dollar (yuan) of .90 touch and weighing .72 Treasury-weight tael as the unit of currency. The touch and weight of the silver subsidiary coins (50c., 25c., 20c. and 10c.) was also definitely specified, while provision was made for further subsidiary coins (5c. nickel, 2c., 1c.  $\frac{1}{2}$ c. and 1/10c. copper) of touch and weight to be laid down later. The minting of these silver coins has begun, but as they are at a discount in every province other than the one in which they are minted, confusion has been rendered more confounded. There are ten different varieties of dollars in circulation. Although the law of May 1910, was intended to bring the provincial mints under the control of the Central Government, the Governors have effected a serious depreciation of silver and copper money by their indiscriminate minting of subsidiary coins.

The K'up'ing tael weighs 575.642039 grains, somewhat less than the *Haiwan* tael which weighs 561.47 grains. A decree for uniform weights and measures was issued October 9, 1907, whereby the K'up'ing or Treasury scale was made the standard weight.

The standardisation of the dollar is now being taken in hand. The Pekin Bankers Association, which might be regarded as the unofficial fiduciary adviser to the Government, loaned the Government 2,500,000 dollars on March 3, 1921, with the object of

erecting and equipping an independent mint to coin a standard dollar. The establishment of the mint is in the hands of the Chinese Bankers until such time as the Government redeems the notes it issued as security for the loan. The Shanghai mint would seem to foreshadow the entire abolition of the tael as a unit of currency and the substitution of a uniform Chinese silver dollar which will be currency throughout China. It is also designed to force the provincial mints to raise the standard of coinage.

#### WEIGHT.

10 <i>Ssi</i>	... = 1 <i>Hu</i>
10 <i>Hu</i>	... = 1 <i>Hao</i>
10 <i>Hao</i>	... = 1 <i>Li</i> (nominal cash)
10 <i>Li</i>	... = 1 <i>Fen</i> (Candarens)
10 <i>Fen</i>	... = 1 <i>Ch'ien</i> (Mace)
10 <i>Ch'ien</i>	... = 1 <i>Chang</i> (Tael) = 14oz. avoirdupois by treaty
16 <i>Liang</i>	... = 1 <i>Chin</i> (Catty) = 1 $\frac{1}{2}$ lb.
100 <i>Chin</i>	... = 1 <i>Tan</i> (Picul) = 133 $\frac{1}{2}$ lb.

#### CAPACITY.

10 <i>Ko</i>	... = 1 <i>Sheng</i> .
10 <i>Sheng</i>	... = 1 <i>Ton</i> (holding from 6 $\frac{1}{2}$ to 10 <i>Kin</i> 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 <i>Fen</i>	... = 1 <i>Ts'un</i> (inch).
10 <i>Ts'un</i>	... = 1 <i>Ch'ih</i> (foot) = 14-1 English inches by treaty
10 <i>Ch'ih</i>	... = 1 <i>Chang</i> = 2 fathoms.
1 <i>Li</i>	... = approximately one-third of a mile.

In the tariff settled by treaty between Great Britain and China, the *Ch'ih* of 14 $\frac{1}{2}$  English inches has been adopted as the legal standard. The standards of weight and length vary all over the Republic the *Ch'ih*, for example, ranging from 9 to 16 English inches, and the *Chang* (= 10 *Ch'ih*) in proportion; but at the Treaty Ports the use of the foreign treaty standard of *Ch'ih* and *Chang* is becoming common.

#### INDIA AND DEPENDENCIES.

The money, weights and measures of India and the British equivalents are as follows:—

#### MONEY.

The <i>Pie</i>	... ..	... = $\frac{1}{4}$ Farthing.
5	... = 1 <i>Pice</i> (Bronze or Copper)	= 1 $\frac{1}{2}$ Farthings.
4 <i>Pice</i> or 12 <i>Pice</i>	= 1 <i>Anna</i>	... = 1 $\frac{1}{2}$ Penny.
16 <i>Annas</i>	= 1 <i>Rupree</i>	... = 2 Shillings.
10 <i>Ruprees</i>	... ..	... = £1.
Prior to September 1920, 15 ruprees = £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 100,000 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 <i>Mauud</i> of Bengal of 40 <i>seers</i> ...	= 82½ lbs. avoirdupois.
" " Bombay ...	= 28 lbs. nearly.
" " Madras ...	= 25 lbs. "
" <i>Tola</i> ...	= 180 grs.
" <i>Guz</i> of Bengal ...	= 36 inches.

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 weight, 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 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 *yen* pieces), silver coins (50, 20, and 10 *sen* pieces), nickel coin (5 *sen* pieces), 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 '800 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 formerly.

## WEIGHTS AND MEASURES.

The <i>Kin</i> ...	= 160 <i>Momme</i>	= 1,323 lb avoirdupois.
" <i>Kwan</i> ...	= 1,000 "	" = 8267 "
" <i>Sin</i> ...	"	" = 1,193 inch.
" <i>Shaku</i> (10 <i>Sun</i> ) ...	"	" = 11.913 inches.
" <i>Ken</i> ...	= 6 <i>Shaku</i>	" = 5.965 feet.

The <i>Cho</i> ...	= 60 <i>Ken</i>	" = ½ <i>mile</i> , 5.4229 chains.
" <i>Ri</i> ...	= 36 <i>Cho</i>	" = 2.44 miles.
" <i>Ri</i> sq ...	"	" = 5.9552 sq. miles.
The <i>Cho</i> land measure ...	"	" = 2.45 acres.
" <i>Koku</i> , liquid ...	"	" = 39.6804 gallons.
" " dry ...	"	" = 4.9601 bushels.
" <i>To</i> , liquid ...	= ½ <i>Koku</i>	" = 3.9680 gallons.
" " ...	"	" = 1.9851 peck.

A metric system was made obligatory by a law passed in March 1921 but has not yet been enforced. The following rules are recognised:—

<i>Metre</i> ...	" = 3.3 <i>Shaku</i> .
<i>Gramme</i> ...	" = 0.26667 <i>Momme</i> (¼ <i>Momme</i> ).

## MAURITIUS.

All accounts are kept in Indian rupees. 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 6.045 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*, *gulder* or *florin* of 100 cents. = 1s. 8d., or 12g. = 41

The *rijksdaalder* = 2½ guilders.

The gold-pieces are of 10 guilders and of 5 guilders. The silver-pieces are of 10, 25, 50, 100 & 250 cents; bronze of ½, 1 & 2½ cents; nickel of 5 cents. Treasury notes of 1 & 2½ florins are also in circulation.

## WEIGHTS AND MEASURES.

The metric system of weights and measures, and, with trifling changes, the metric denominations are adopted in the Netherlands.

## DUTCH EAST INDIES.

## MONEY, WEIGHTS AND MEASURES.

The <i>Amsterdamsch Pond</i> ...	= 1.09 lb. avoirdupois.
" <i>Pitlo</i> ...	" = 13½ "
" <i>Katty</i> ...	" = 14 "
" <i>Tjengkal</i> ...	" = 4 Yards.

The legal coins of 10, 5, 2½, 1 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 a silver monetary standard. The monetary unit is the kran, a silver coin, 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 franc, 25 being equal to 11.

The coins in circulation with their values calculated at exchange 1 £=50 kran, are:—

Copper:—	<i>Pul</i> ... ..	0'12 <i>d.</i>
	<i>Shahi</i> =2 <i>Pul</i> ... ..	0'24 <i>d.</i>
	Four <i>Shahis</i> =1 <i>Abbassi</i> ... ..	0'96 <i>d.</i>
	Five <i>Shahis</i> =10 <i>Pul</i> =½ <i>Kran</i> ... ..	1'20 <i>d.</i>
Silver:—	Ten <i>Shahis</i> =½ <i>Kran</i> ... ..	2'40 <i>d.</i>
	One <i>Kran</i> =20 <i>Shahis</i> ... ..	4'80 <i>d.</i>
	Two <i>Kran</i> ... ..	9'60 <i>d.</i>
	Five <i>Kran</i> ... ..	28'00 <i>d.</i>

Copper is out of circulation. In consequence of an excess of coinage 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 shahis (weighing about ¼ lb.) to one silver Kran (4½*d.*). The Government then decided to introduce a nickel coinage instead: great quantities of five and ten centimes pieces, of same size and weight as those current in Belgium, and of the nominal value of ⅓ and ⅒ kran, were coined at Brussels and put into circulation in the autumn of 1900.

Gold coins are:—½ *Toman* ½ *Toman*, 1 *Toman*, 2, 5, and 10 *Tomans*; but they are not in circulation as current money, because of their ever varying value in *Kran* (silver) and no coins of the higher values have been struck for some years. They are a commodity and are used for presents and hoarding. A *Toman* in silver is the equivalent of 10 *Krans* (now worth 3*s.* 4*d.*), but a gold *Toman* has a value of 22 *Kran* (7*s.* 4*d.*).

Accounts are reckoned in *dinars*, an imaginary coin, the ten-thousandth part of a *toman* of ten *kran*s. 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* (2'96 grains) of 4 *gandum* (74 grains) each. Sixteen

*miskals* make a *sir*, and 5 *sir* make an *abbassi*. Most articles are bought and sold by a weight called *batman* or *man*. The *mans* most frequently in use are—

<i>Man-i-Tabriz</i> =8 <i>Abbassi</i> ... =	640 <i>Miskals</i> =	649 lbs.
<i>Man-i-Noh Abbassi</i> =9 <i>Abbassi</i> =	720 "	= 730 "
<i>Man-i-Kohak</i> (the old <i>man</i> ) =	1,000 "	= 10'14 "
<i>Man-i-Shah</i> =2 <i>Tabriz Mans</i> =	1,280 "	= 12'98 "
<i>Man-i-Rey</i> =4 "	2,560 "	= 25'96 "
<i>Man-i-Bender Abbassi</i> ... =	840 "	= 8'52 "
<i>Man-i-Hashemi</i> =16 <i>mans</i> of =	720 "	= 116'80 "
Corn, straw, coal, etc., are sold by <i>Kharvar</i> ... =	100 <i>Tabriz Man</i> =	649'142

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 *Azerbaidjan*, equal 44'09 inches. A *farsakh* theoretically = 6,000 *zar* of 40'95 inches = 3'87 miles. Some calculate the *farsakh* at 6,000 *zar* of 44'09 inches = 4'17 miles. It is about 3½ miles in South Persia and about 4 miles in the north.

The measure of surface is *ferih*=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.. One hundredth part of a *viss* is a *tica*.

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.

BURMESE MEASURES OF WEIGHT.

2 <i>Pai</i> ... ..	= 1 <i>Moo</i> .
2 <i>Moo</i> ... ..	= 1 <i>Mat</i> .
4 <i>Mats</i> ... ..	= 1 <i>Tical</i> .
100 <i>Ticals</i> ... ..	= 1 <i>Viss</i> , (about 140 <i>tolas</i> ).
100 <i>Viss</i> ... ..	= 3'60 lbs.

MEASURES OF CAPACITY.

1 <i>Lamyet</i> ... ..	= 1 <i>Gill</i> .
9 <i>Lamyets</i> ... ..	= ½ <i>Pint</i> .
9 <i>Lamyets</i> ... ..	= 1 <i>Pint</i> .
9 <i>Lamyets</i> ... ..	= 1 <i>Quart</i> .
9 <i>Zalay</i> ... ..	= 1 <i>Gallon</i> .
9 <i>Puce</i> ... ..	= 1 <i>Peck</i> .
9 <i>Zayoot</i> ... ..	= ½ <i>Bushel</i> .
9 <i>Seit</i> ... ..	= 1 <i>Bushel</i> .
9 <i>Hkwai</i> ... ..	= 1 <i>Bushel</i> .

## SIAM.

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 1s. 6½d. or 13 ticals=£1, the gold value of the tical being equal to that of 55.8 centigrams of pure gold. The law also provided a 10 tical gold piece or *Dos* weighing 6.2 grams '900 fine and thus containing 5.58 grams of pure gold, but this has not yet been issued. By an amendment to the Act, dated 4th September 1919, the value of the tical has been fixed at 1s. 8d. or 12 ticals =£1 sterling, the gold value of the tical being equal to 61 centigrammes of pure gold. This will correspondingly increase the pure gold content of the *Dos*, when issued, to 6.10 grams. In addition to the tical, the following coins are now actually in use:— (Silver) the *Satang* piece=¼ tical; the 2 *Satang* piece=½ tical; (nickel) the 10 *Satang* piece=⅓ of a tical; the 5 *Satang* piece = ⅕ of a tical; and (bronze) the *Satang*=⅓ of a tical: The fineness of the subsidiary silver coins (2-*Satang* and 1-*Satang* pieces) was, by the Gold Standard Act, fixed at '800. but in July 1919, the fineness was reduced to '650.

There are no standard weights and measures in Siam, but the metric system has been adopted in many of the Government departments and on the Royal railways. The customary measures of weight are:—

## MEASURES OF WEIGHT.

1 <i>Tical</i>	... =	15 Grams or approximately ½3 oz.
4 <i>Ticals</i>	... =	1 <i>Tambung</i> (60 grams of 21 oz.)
20 <i>Tambungs</i>	... =	1 <i>Chang</i> (1.2 kilograms or 2 lbs 10.8 oz.)
50 <i>Changs</i>	... =	1 <i>Hap</i> (60 kilograms or slightly over 132½ lbs.)
1 <i>Picul</i> or <i>Hap</i>	... =	60.48 Kilograms = 133½ lb. = 100 <i>Catties</i> of 1½ lb. which is the catty usually used in commerce.

## MEASURES OF LENGTH.

The unit of length is the *wah*.

1 <i>Niew</i> ...	... =	83 inches.
12 <i>Niew</i> ...	... =	1 <i>Keup</i> (10 inches).
2 <i>Keup</i> ...	... =	1 <i>Sauk</i> (20 inches).
4 <i>Sauk</i> ...	... =	1 <i>Wah</i> (80 inches).
20 <i>Wah</i> ...	... =	1 <i>Sen</i> (133 feet).
400 <i>Sen</i> ...	... =	1 <i>Yote</i> (10 miles roughly).

For square measure the unit is the *Rai*=39 acres, and for capacity the *kanaln*= $\frac{1}{16}$  litre.

## STRAITS SETTLEMENTS.

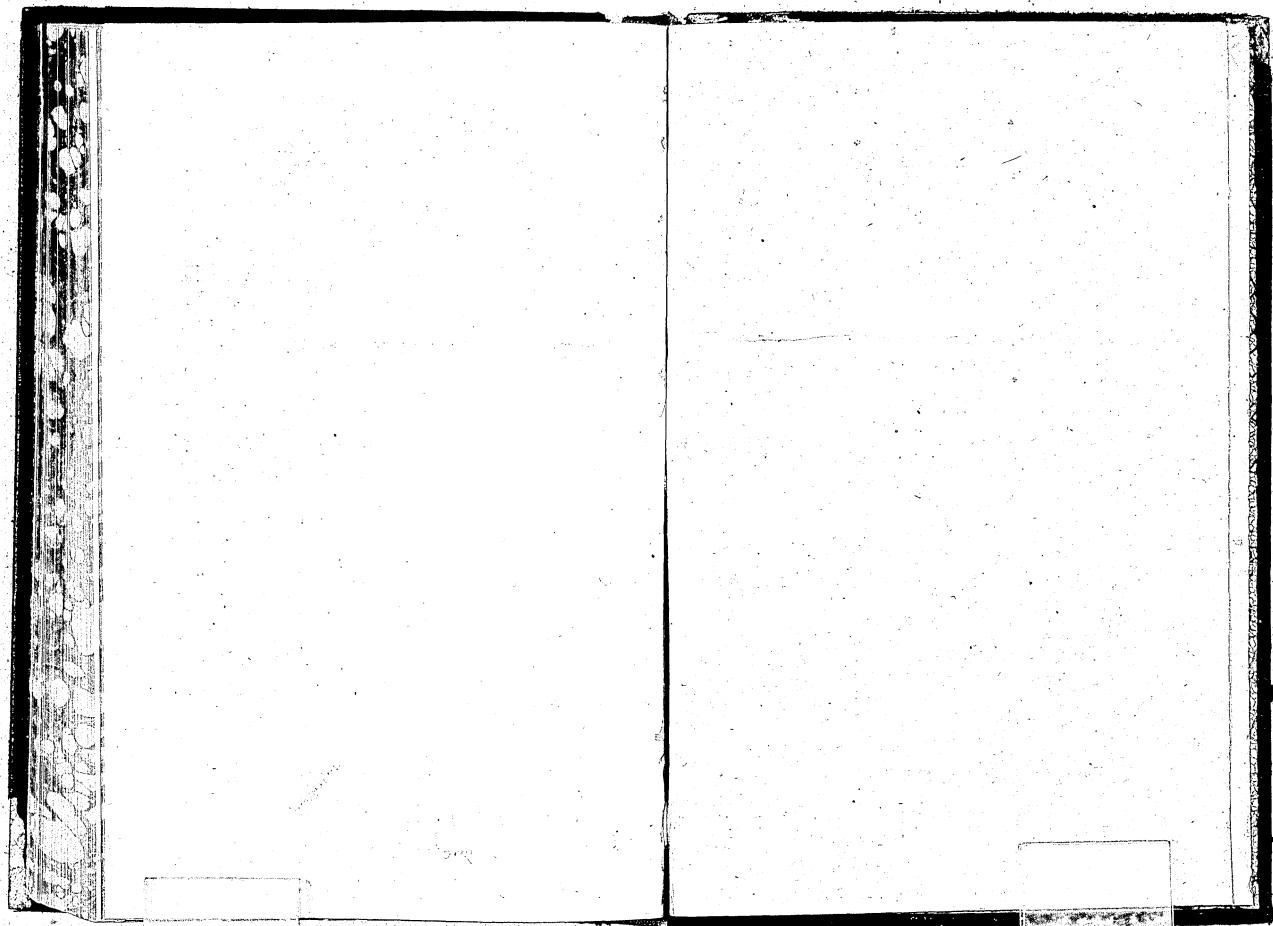
## MONEY, WEIGHTS AND MEASURES.

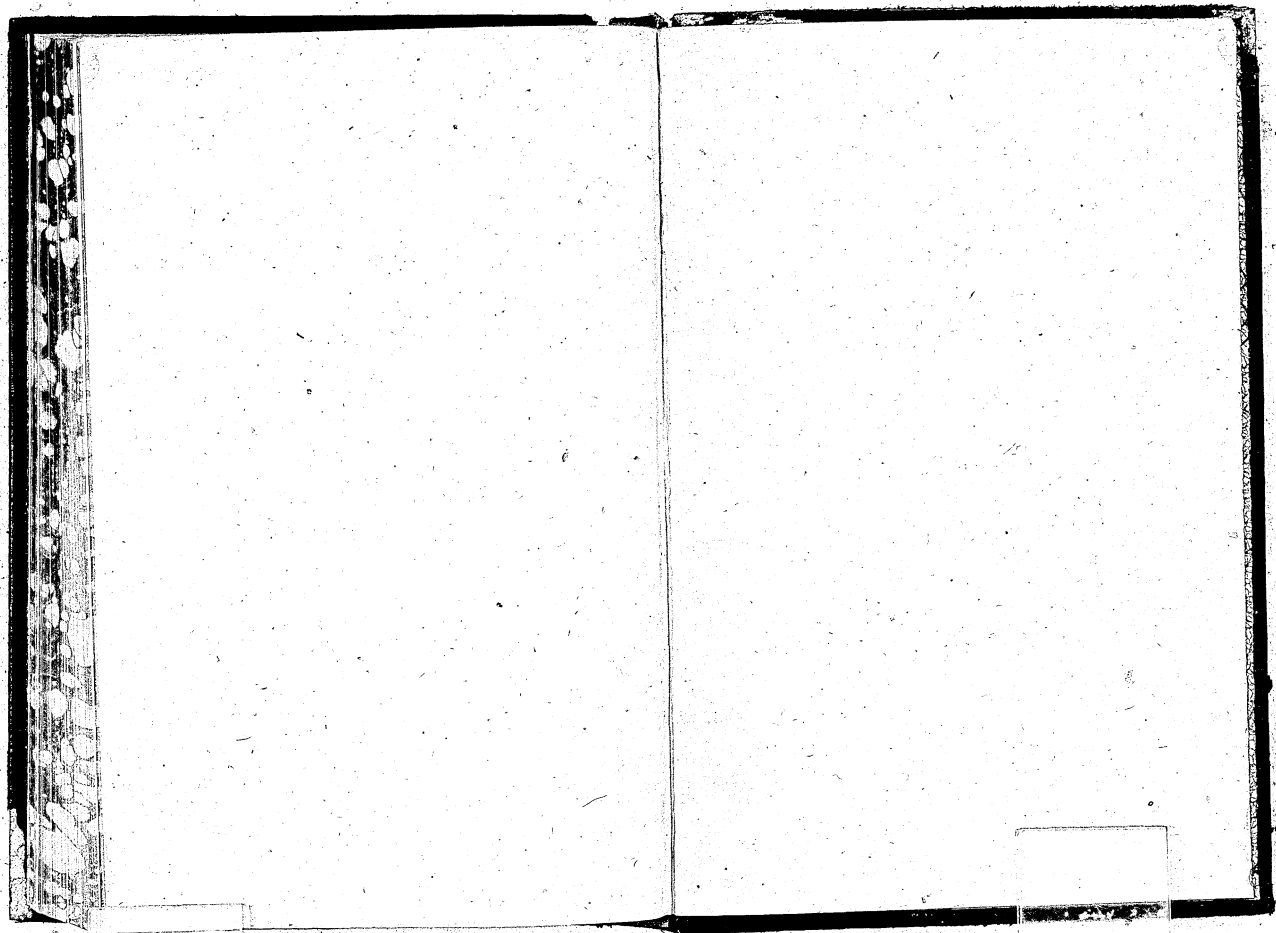
The dollar, value 2s. 4d. is the standard coin of the Colony, and with the half-dollar and the British sovereign is legal tender for the payment of any amount. Subsidiary silver coins are 20, 10 and 5 cent. pieces; nickel five cent. pieces; copper cents, half-cents., and quarter cents. On December 31st, 1921, Government currency notes to the value of \$4,596,806 dollars (9,689,627½) were in circulation in the Colony and Federated Malay States.

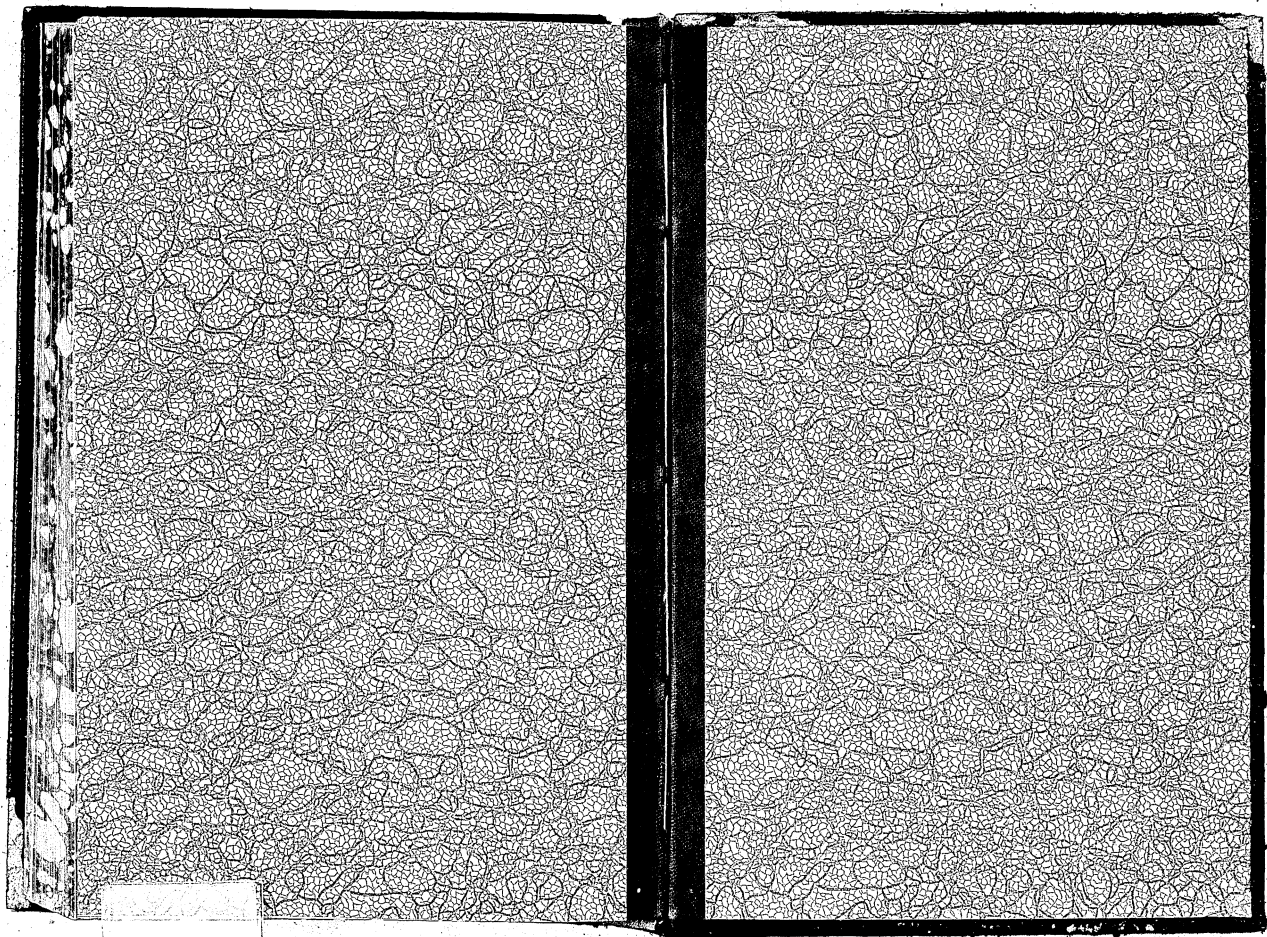
The measure of length in use in the Settlements is the English yard, with its divisions and multiples, and land is measured by the English acre. The Native terms are however, still in use. Commercial weights are:—

1 <i>Kati</i>	=	16 <i>Tahil</i>	=	1½ lb. avoirdupois.
1 <i>Pikul</i>	=	100 <i>Kati</i>	=	133½ " "
1 <i>Koyan</i>	=	40 <i>Pikul</i>	=	5,333½ " "

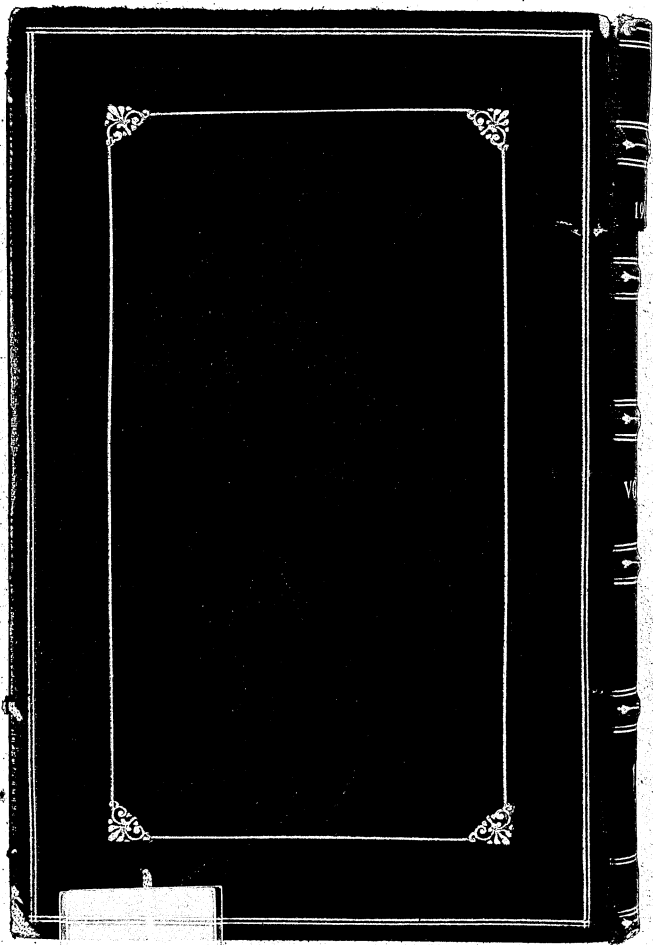
The *Kati* of 1½ lbs is known as the Chinese *Kati*. Another weight known as the Malay *Kati*, and still in partial use in Penang is equal to the weight of 24 Spanish dollars or 9.984 grams. This gives 142.628 lbs. as the weight of the *pikul*, and 5,703.143 lbs. as the weight of *koyan*. The measures of capacity throughout the Colony are the gantang or gallon, and *chupak* or quart.

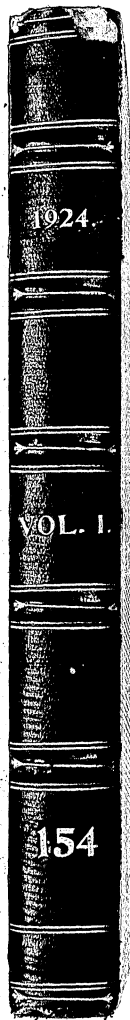












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