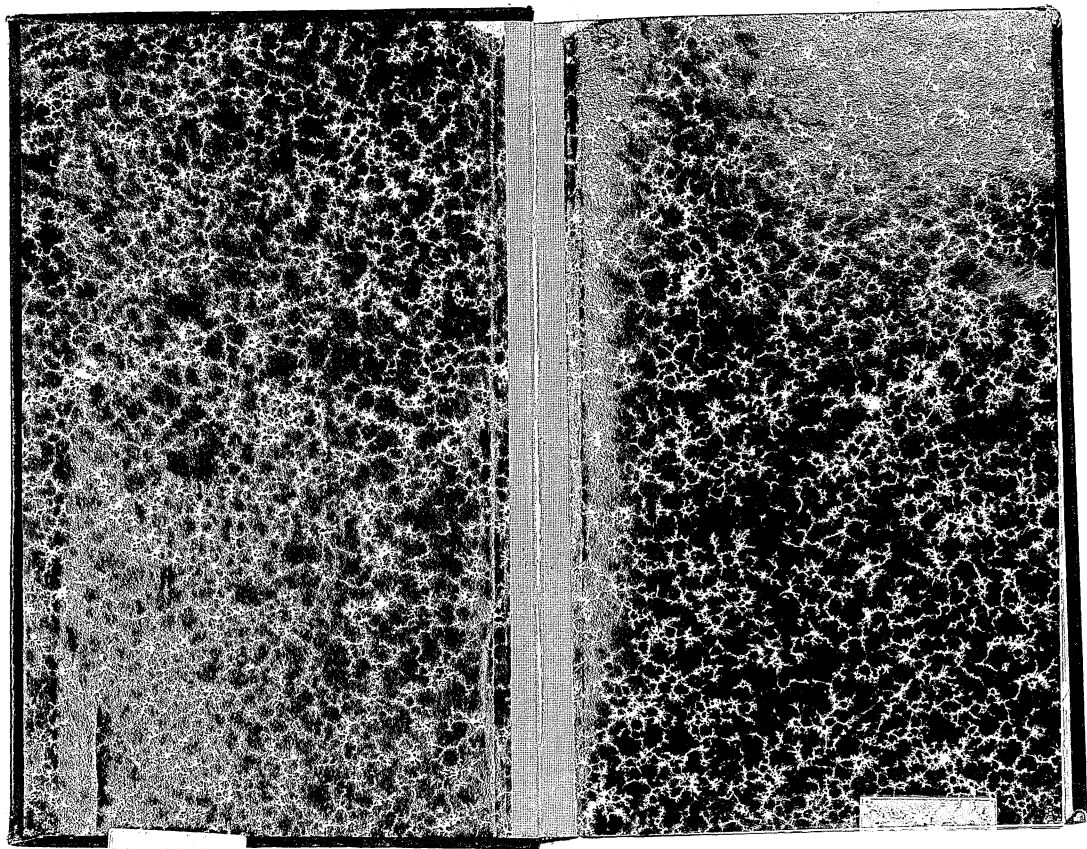


REPORT
OF
THE COMMITTEE
OF THE
BENGAL CHAMBER OF COMMERCE
FOR THE YEAR 1928
VOL. I.



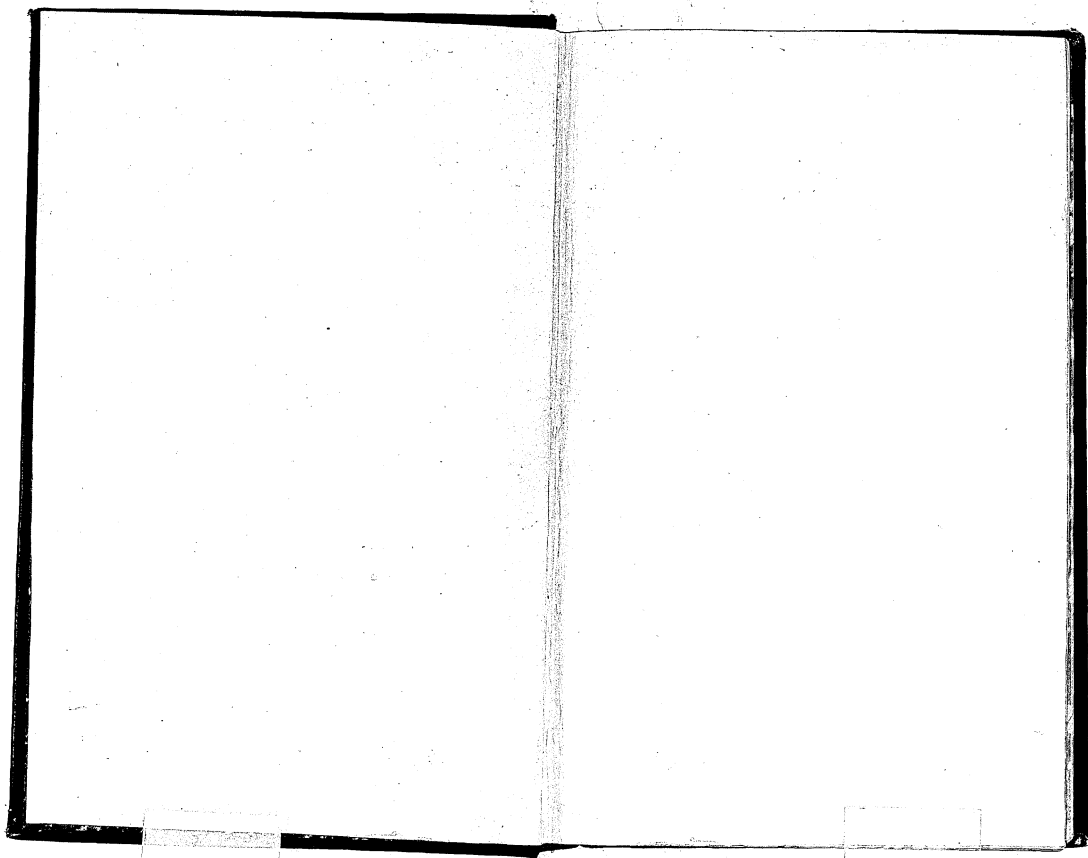


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BENGAL CHAMBER OF COMMERCE

ANNUAL GENERAL MEETING, 1929.

BENGAL CHAMBER OF COMMERCE

ANNUAL GENERAL MEETING

The Annual General Meeting of the Bengal Chamber of Commerce was held at the Royal Exchange, 2 Clive Street, Calcutta, on Friday the 22nd February 1929, at 3 o'clock P.M., the Hon'ble Sir George Godfrey, President of the Chamber, in the chair.

The following members of the Chamber were present :—

MR. E. C. BINTHALL	...	} Messrs. Bird & Co.
„ E. S. TARTLTON, M.L.C.	...	
„ J. H. FYFE, M.L.C.	...	} „ Mackinnon, Mackenzie & Co.
„ P. H. BROWNE, C.I.E.	...	
„ A. ALKER	...	} „ Shaw, Wallace & Co.
„ H. P. HATTMAN	...	
„ G. COOK	...	National Bank of India, Ltd.
„ T. W. DOWDING	...	} Messrs. Turner, Morrison & Co., Ltd.
„ T. C. J. DAVIS	...	
„ J. A. TASSIR	...	} „ James Finlay & Co., Ltd.
„ J. REID KAY	...	
„ T. C. CHAWFORD	...	
„ D. J. LEECHIE	...	
„ J. JONES	...	} „ Melcod & Co.
„ R. A. TOWLER	...	
„ B. R. G. FIDDIS	...	} „ Gillanders, Arbuthnot & Co.
„ C. de M. KELLOCK	...	
„ I. A. CLARK, M.L.C.	...	„ Anderson, Wright & Co.
„ M. BROOKS	...	The Angus Co., Ltd.
„ A. R. MELLAR	...	} Messrs. Bulmer, Lawrie & Co., Ltd.
„ J. A. GEMMELL	...	
„ V. CHURCH	...	The Bank of India, Ltd.
„ F. DOXEY	...	Messrs. Barton & Co.
„ A. N. MACKENZIE	...	} „ Barry & Co.
„ W. A. M. WAIRER	...	

Mr. T. D. EDELSTON	...	Messrs. Begg, Dunlop & Co., <i>Ld.</i>
" T. LAMB, M.L.C.	...	
" A. MACGILLIVRAY	...	
" HENRY BIRKMYRE	...	
" D. A. FYFE	...	
" J. O. C. DALTON	...	" <i>Burna-Shell Oil Storage & Distribution Co. of India, Ld.</i>
" E. C. SIMON	...	
" R. W. BUCKLEY	...	<i>The Calcutta Electric Supply Corporation, Ld.</i>
" G. P. HACKING	...	" <i>The Chartered Bank of India, Australia & China.</i>
" W. SARGANT	...	
" J. N. CHUNDER	...	Messrs. John Catlow & Sons (<i>Calcutta</i>), <i>Ld.</i>
" J. D. KEITH SIM	...	" <i>S. C. Chunder & Co.</i>
" R. B. LAIRD, M.L.C.	...	<i>The Commercial Union Assurance Co., Ld.</i>
" G. A. MASON	...	Messrs. Thos. Duff & Co., <i>Ld.</i>
" JAS. INSCH	...	" <i>Duncan Bros. & Co., Ld.</i>
" J. ROSS	...	
" O. C. AMES	...	
" T. B. NIMMO	...	
" R. W. B. DUNLOP	...	
" J. A. BROWN	...	" <i>The Eastern Bengal Railway,</i>
" A. McLAREN	...	
" J. GALLIE	...	
" N. PEARCE	...	
" N. CALDER	...	
" R. C. MOSS	...	Messrs. P. E. Guzdar & Co.
" M. C. GUZDAR	...	" <i>Grahams Trading Co., Ld.</i>
" P. M. GUZDAR	...	
" W. S. FAIRLIE	...	" <i>Harrisons & Crosfield, Ld.</i>
" H. L. PUTTOCK	...	" <i>Hoare, Miller & Co., Ld.</i>
" J. F. BARTON	...	
" F. H. BRADSHAW	...	
" E. LYNE	...	

Mr. C. R. BLAND	...	Messrs. W. T. Henley's Telegraph Works Co., <i>Ld.</i>
" H. ABBOTT	...	<i>The Imperial Tobacco Co. (India), Ld.</i>
" R. M. HUGHES	...	<i>Imperial Chemical Industries (India), Ld.</i>
Dr. A. JARDINE	...	Messrs. Jessop & Co., <i>Ld.</i>
Mr. J. MEN AUSTIN	...	" <i>Jardine, Skinner & Co.</i>
" J. H. BURDER	...	
" R. W. WEIR PATERSON	...	
" MILLAR M. KING	...	" <i>John King & Co., Ld.</i>
" F. BOYDEN	...	" <i>Lever Brothers (India), Ld.</i>
" J. Y. PHILIP, M.L.C.	...	" <i>Macneill & Co.</i>
" T. LESLIE MARTIN	...	" <i>Martin & Co.</i>
" L. H. SHARPE	...	<i>The Planters' Stores & Agency Co., Ld.</i>
" R. W. PLUMMER	...	Messrs. Plumner Bros. & Co.
" LACHMIPAT SING KUTHARI	...	" <i>Ramdutt, Ramkissendass.</i>
" P. G. VALHERI	...	" <i>Ralli Brothers.</i>
" J. P. GALATTI	...	
" E. H. STEWART	...	" <i>Shimwell & Brother (Calcutta), Ld.</i>
" G. C. MOON	...	" <i>Sinclair, Murray & Co., Ld.</i>
" T. B. ELLIY	...	
" J. MARTIN	...	
" S. WOOD	...	" <i>Scott & Saxby, Ld.</i>
" A. S. KNOX	...	" <i>David Sassoon & Co., Ld.</i>
" J. CAMPBELL FORRESTER, M.L.C.	...	" <i>Smith, Forrester & Co.</i>
" H. M. YOUNG	...	
" J. P. MCGILL	...	" <i>J. Thomas & Co.</i>
" H. K. PIERSON	...	
" R. W. BROCK	...	" <i>W. H. Targett & Co.</i>
" A. D. GORDON, M.L.C.	...	" <i>Williamson, Magor & Co.</i>

By invitation.

HON'BLE NAWAB BAHADUR SAIYID NAWAB ALI CHOU- DHURY KHAN BAHADUR, C.I.E. ...	Member, Executive Council, Government of Bengal.
RAI BADRIDAS GOENKA BAHADUR	President, Marwari Association.
MR. H. DENNING	... Controller of the Currency.
DR. D. B. MEER	... Director General of Commercial Intelligence & Statistics.
MR. T. M. AINSCOUGH, C.B.E.	H. M. Senior British Trade Com- missioner.

The notice convening the meeting having been taken as read,
THE PRESIDENT said :—Gentlemen, I have pleasure to present
to you the report of the Chamber for the past year, and the accounts.

ACCOUNTS.

The financial position of the Chamber, as shown by the
accounts, is very satisfactory. The year's working gives an addition
to capital of Rs. 6,801, as compared with a reduction of Rs. 24,500
in 1927, and you will see that the balance sheet shows the Chamber
to be in a strong position. The valuation of such items as land and
buildings is on a moderate basis, and furniture and electric and
sanitary installations have been written down. I do not think that
any of the items in the accounts calls for special mention, but should
any member wish information with regard to them perhaps he will
be good enough to put a question when the resolution on the report
and the accounts is moved.

INCOME-TAX QUESTIONS.

You will have noticed that, as has been usual in recent years,
the Chamber has had to examine a large number of income-tax
questions, many of which have involved a considerable amount of
study and detailed investigation on the part of the Income-tax Sub-
Committee; and I feel that you will wish me to take this opportunity
of recording, on your behalf, our special appreciation of their work.
The report explains the different subjects which have been under

consideration, and I need not make particular reference to them,
but there is one which I do propose to mention because it raises
an issue of far-reaching importance that touches many other matters
besides income-tax. It is, as you know, a common feature of Acts
of the legislatures that, in accordance with a specific section to that
effect and subject to the condition of previous publication, power is
reserved to the Government to make rules to carry out the purposes
of the particular measure. The stipulation for previous publication
is a condition that we value highly, because it ensures that an
opportunity is given to the public for scrutinising the rules under
an Act, and any alterations in these, before they are brought into
effect. The report draws attention to a case in which it has been
necessary for the Chamber to protest to the Central Board of Revenue
against what we consider is a breach of the spirit, if not of the letter,
of previous publication. The point briefly is that certain rules were
published in draft and some months later they were published in
their final form; it was then found that a provision had been included
which was not in the original draft, and which would have been
objected to had it been in the draft. We have informed the Board
that we have in the past construed the provisions in different Acts,
under which draft publication of any rules or changes is imposed
on Government, as meaning that no material changes shall be made
without adequate opportunity being given to the public to examine
proposed changes. Otherwise it is open to Government to introduce
vital changes without affording an opportunity for the examination
of these, and such a procedure is, in our view, wholly contrary to
the idea underlying draft publication.

THE GRAND TRUNK CANAL.

The Grand Trunk Canal project, like the Howrah bridge
problem, is always with us, and I am afraid it will be a considerable
time before the bridge, or the canal, is in being. I do not propose
to discuss which is the more urgent, because from the point of
view of the commerce and industry of Bengal both are emphatically
necessary. There seems to be no doubt now that the complete
closing of the Sunderbans route to the water systems of Eastern
Bengal and Assam is only a matter of time; for the main channels
in the approaches at the western end of the route are silting up so

seriously that any dredging measures, however heroic, can merely defer the inevitable for a while. The deterioration that has become characteristic of these western approaches, and the causes of the deterioration, have been described with great clearness in a Note by Mr. D. G. Harris, Consulting Engineer to the Government of India who is a pronounced authority on irrigation and similar matters. The Note was published in a recent issue of the *Calcutta Gazette*, and I commend a study of it to anyone who may be in doubt as to the necessity of proceeding at once with the Grand Trunk Canal scheme. "I agree", Mr. Harris says, "with the opinion expressed by my predecessor that it is impossible to maintain the Sunderbuns route, and that its closure is inevitable. If this view is correct, the only means of preventing the steamer traffic from being simultaneously closed down, and Assam and half Bengal cut off from reasonable communication with the other half, is the provision of an alternative route. If it has to be provided, the sooner it is provided the better, as money spent upon a dying route is money wasted, and the cost of keeping the Sunderbuns open is likely to prove a substantial and annually increasing amount. The construction of such an alternative will probably take six or seven years, and no one can foresee how far, in that period, the deterioration of the present route will progress; it is hardly too much to say that unless it is taken in hand now, it may be too late to save the situation".

Gentlemen, the attitude of this Chamber for many years has been strongly in favour of the construction of the Grand Trunk Canal. Twenty-five years ago the Chamber urged the Government to sanction a scheme which was then under consideration. Fifteen years ago the Committee wrote that they still held strongly to the same view and that they had no hesitation in cordially endorsing, in its main features, the project which had been formulated by Mr. Lees which, they considered, "ought to be undertaken and completed with the least possible delay". They subsequently concurred that the revised alignment proposed by Mr. Addams-Williams was likely to be more serviceable, and they urged that it should be adopted. As you know, the whole scheme hung fire for a considerable period, and by 1924 the position in Bengal was such, and the attitude of the Bengal Legislative Council was such, that the Government of Bengal

decided that the time was not propitious for proceeding with it. Even the inland steamer companies about this time were inclined to think that the scheme might be postponed as they were under the impression that it was possible to keep the Sunderbuns route open at a reasonable cost. But within a short period they came to the conclusion, on account of the rapid deterioration of the Subtermukhi, that the construction of the Canal should not be postponed any longer. I think, gentlemen, that I can venture to say I am stating the views of the Chamber when I press, and press strongly, for early action. The shutting off of the river traffic of Eastern Bengal and Assam from access to Calcutta will, should the worst happen, be a disaster to the commerce and the prosperity of North East India such as one does not care to contemplate. I am fully aware that in some quarters the canal scheme has hitherto met with opposition on the ground of its expense, but this opposition has all along been based on the assumption that the alternative route by the Sunderbuns—the only possible alternative—would remain, and I cannot believe that the opposition will continue in face of the indications that the Sunderbuns route is doomed.

BRIDGES OVER THE CALCUTTA CANALS.

The report expresses regret that no material progress appears yet to have been made towards a settlement of the extremely unsatisfactory position in connection with the problem of the bridges over the Calcutta canals. The history of the dispute makes melancholy reading. In the Chamber report for 1927 it was stated that the Committee had pressed the Government of Bengal to convene, at the earliest possible moment, a conference of representatives of the different interests for the purpose of determining the question, and that the Government of Bengal had accepted the suggestion. All that the report for 1928 is able to tell you is that the conference took place. True, it did not take place until September, and it does not seem to have accomplished much then, but the fact that it did take place is something. To anyone reading the correspondence there comes a rather depressing feeling that too much scope has been given throughout to obstructing influences, and that there has been an unfortunate disinclination, on the part of the Government of Bengal, to grapple with an unseemly dispute, "that like a wounded

"snake, drags its slow length along". One has the feeling, too, that in some degree the passive attitude of Government may be due to its financial difficulties, and to the absence of any funds with which to defray the expenditure. If this be the explanation, then there is clearly urgent need for Bengal to raise more money by means of loans and taxation. This possible necessity has been a good deal before us recently and speaking for myself, and not in any way as expressing the view of the Chamber, I find it a little difficult to see how Bengal is going to avoid facing the issue of increased provincial taxation. One word I wish to say on this point, namely, that any exploration of possible lines of further fair taxation must not be directed largely against such interests as are represented by the members of this Chamber.

THE QUALITY OF JUTE MANUFACTURES.

A subject upon which we have had quite a number of references and some discussion relates to complaints that have been received from Australia and South Africa about the quality of the cornsacks and woolpacks that we export to these countries. Such complaints crop up every now and then, and sometimes complaints against variations in size and porter. The real remedy in individual cases is of course for the purchaser to take up the question with the supplier of the goods complained of, and it is only in this way that the purchaser can obtain satisfaction, for it is clearly difficult for the Jute Mills Association to deal with complaints of a general nature. But on the other hand, it must be recognised that it is sometimes almost impossible for the eventual purchaser of a consignment to take the matter up with the original supplier, and the importer or middleman in Australia or South Africa is not in a position to detect defects, for these become evident only when the goods have been unbaled and are being used up-country. The point that I wish to make today is that we should not take lightly complaints against our production. It is up to us to do everything in our power to satisfy our customers, to keep them satisfied, and to retain their custom. I am not an alarmist, and I do not wish to be misunderstood when I express the view that the jute goods position cannot be said to be as secure as it has sometimes been in the past. We know that the Continent

is increasing its productive capacity by extensions, and it would be foolish of us to shut our eyes to the growing keenness of the competition that we must expect. In this competition the position will be that the business will go where the best goods are obtainable for the price that the buyer can pay, and the Bengal mills will find it to their advantage to devote the greatest possible care to maintain the quality of their manufactures so as to ensure their keeping the markets which they have served for so many years.

THE PIECE-GOODS TRADE.

Members of the Chamber interested in the piece-goods trade are aware that during the past year difficulties of a new type have been making themselves evident on the Calcutta piece-goods market and complicating business conditions needlessly. It is the experience of this Chamber and, I think, of the bodies associated with it, that when matters concerning any particular branch of commerce are under consideration it is desirable, before any sweeping changes are introduced, to consult other branches likely to be affected by them. A considerable amount of disturbance to piece-goods business might have been avoided had this policy been followed by the representatives of the interests of dealers; but they chose, unfortunately, the method of adopting resolutions laying down new principles, revised allowances, and so forth, without first discussing these with other interests. Personally, I feel strongly that it is desirable that such questions should be settled by negotiation, otherwise differences of opinion are inevitable and apt to lead to the sort of friction that does no good, and serves only to exaggerate and magnify these differences of opinion. The attitude to which I have referred was adopted by middlemen recently, and led to difficulties not only with importers on the one side but also with buyers on the other, and it is in the general interest that every effort should be made to avoid these in the future. This subject is one to which I think the Piece-goods Sub-Committee of the Chamber might continue to give their attention, with a view to using their influence to secure that harmony which is so important in business relations.

The report refers to another aspect of the piece-goods trade which was discussed by the Committee; it related more directly to

the conditions of the Lancashire industry and the possibility of improving the conditions of its trade with this country, and particularly with Calcutta. A number of points affecting this question were discussed at a meeting which took place last September, and we subsequently addressed a letter on the subject to the Manchester Chamber putting before them a number of points for their consideration.

TRAFFIC CONTROL.

The question of traffic control in the business area has been the subject of a good deal of discussion during the year with the Commissioner of Police, and the Chamber has been indebted to a special Sub-Committee for the thorough examination which they have made from time to time of the different proposals submitted for consideration. I need not refer in any detail to these proposals and it will be sufficient if I say that they fall more or less under the following heads: (1) Method of parking: (2) time limit for parking: and (3) direction of traffic. The Commissioner's proposals have covered all the principal streets in this area and it is likely that they will be brought into full effect very shortly but, in some instances at any rate, the idea is that an experimental trial should be given to them for a period of two months or so, during which a careful watch will be kept. There may be difficulties in applying, in practice, a time limit for the parking of vehicles. The proposal is that in general, so far as the business area is concerned, the time limit shall be one hour: but in the case of Royal Exchange Place North and East, and Lyons Range North and East, the time limit will be two hours—a period that is likely to be more suitable in the locality where are situated the Royal Exchange and the Stock Exchange. The Committee felt that they could not reasonably take exception to the provision of a time limit, because no case can be made out for liberty to leave a car during an unlimited period taking up space in a congested thoroughfare. The use of a public street as a garage for the whole day cannot be defended.

I take this opportunity of expressing appreciation of the action taken by the Commissioner of Police in recent months to improve the control of traffic in the streets and of the opportunity he has given to

the Chamber to discuss and criticise new proposals. If he and his staff can do anything effective to check the motor horn nuisance we shall indeed be grateful. I believe some good might be achieved by the co-operation of those who teach an uneducated class of men to handle a car. The moderate but efficient use of a horn should be part of the teaching. The misuse of the horn at present on taxis is a curse to the city, and from personal observation I am afraid it is a fact that some drivers of private cars and even some owner drivers are not altogether above reproach.

THE SIMON COMMISSION.

The past year has been of special importance and interest on account of the Statutory Commission, and I think this is a fitting opportunity to make a few remarks on this subject.

A preliminary meeting of representatives of the Associated Chambers of Commerce was held in Delhi a year ago under the Chairmanship of Mr. Eddis, and after long discussion it was shown that there was a consensus of opinion on certain points and that it might be possible to draw up a statement for presentation to the Commission on behalf of the Association. It was then arranged for the Political Secretary to visit the Chambers in turn during April, May and June to develop and write up the various points which had been agreed upon, and finally a joint meeting of the representatives of the Chambers of Commerce was held in Calcutta in July to prepare the final memorandum to be issued to the Simon Commission on behalf of the Associated Chambers of Commerce.

The special Committee selected for your Chamber was strongly representative, consisting of three members of the Committee, the Chairmen of the Jute Mills, Mining and Tea Associations, a very experienced retired member of the Indian Civil Service and one of the seniors of the Chamber's firm of Solicitors. This Committee after very lengthy deliberations prepared a final draft for the joint meeting of July, which the representatives of the Associated Chambers discussed earnestly and at length, modified, altered and finally accepted. As you will appreciate, it was the desire of the Associated Chambers to make their Memorandum as short and concise as was possible, consonant with clearness, therefore we

avoided going into great detail on constitutional questions because we thought, and I am sure you will agree, that details and legal drafting are properly the work of those experts upon whom the duty will fall of drawing up a new constitution, and that it was unwise for commercial men to go too deeply into matters with which they might not feel themselves fully qualified to deal. I think the Associated Chambers as a body are to be congratulated on the Memorandum which was submitted on account of the broadness of view displayed, and the reasonable recommendations put forward.

All representatives were impressed with the solemnity of the undertaking given by the British Parliament in 1917, in connection with which I will quote from the remarks made by the Viceroy only a few days ago when opening the Legislative Assembly; he said "The declaration of 1917 stands and will stand for all time as the 'solemn pledge of the British people to do all that can be done by one 'people to assist another to attain full national political stature, and 'the pledge so given will never be dishonoured, and I will add that 'I should not be standing before you here today as Governor-General 'if I believed that the British people had withdrawn their hand from 'that solemn covenant'. Proceeding from that undertaking of 1917 the Chambers of Commerce agreed that the next advance for India must be greater power accorded to the Provinces, varying up to full responsible autonomy, under certain conditions which were enumerated and which included the strengthening of the Government, of India and the provision of adequate safeguards for the administration of the Police.

On the subject of the details connected with Police administration, however, the joint meeting of representatives was unable to agree upon a definite recommendation, being divided into three parties—one that favoured the Police in Provinces being under a Minister responsible to the legislature provided safeguards were laid down for efficient administration and the security of life and property: the second that wished to transfer the administration of the Police to the Central Government: the third that would place the Police under the Governor of the Province, with a senior official as his Executive Officer. We were unable to come to any agreement on this subject, and I think you will agree that under these

circumstances we were correct in not putting forward a recommendation.

The European Association also realised the great difficulty connected with this matter; unfortunately their Memorandum confused the issue to some extent by using the expression "Law and 'Order". I have no doubt that all of you are aware that "Law and 'Order" is a comprehensive title which includes amongst other things the High Courts, the Judiciary, and the Magistrate. The European Association recommended that in those Provinces in which European opinion believed that the condition of the Provinces required the reservation of Law and Order, this Department should be placed under the direct administration of the Governor. The Associated Chambers, however, considered it very important that the High Courts should be under the Central Government both for administration and finance, and that the appointment of Judges to the High Court should continue to rest with the Secretary of State under Letters Patent of the King.

I do not think it would be right to take up time today in developing the different views on the very difficult problem of the administration of the Police; suffice it to say that all Chambers are agreed upon the necessity of a great advance towards provincial autonomy, and it is extremely difficult to me—although I appreciate that everyone does not share the opinion—to understand that that advance can be effective if the police force of a Province are to be entirely removed from the charge of a Minister with a seat in the Cabinet and who is an elected Member of one of the Chambers. The administration of a provincial police force by the Central Government is recognised by most people as impracticable, and administration by the Governor of a Province is not likely to be acceptable to any Governor, and is obviously open to very strong constitutional objections, with which I will not take up your time.

To protect life and property, to maintain order and to enforce compliance with the laws, are primary duties of every government. In the early stages of a country's advance on autonomous lines, no doubt mistakes would be made, but in every country Ministers make mistakes, whether with or without the approval of a majority of the

legislatures, and mistakes can be endured, as they have been in the past.

The difficulties that loom before us in regard to India are mainly based on the fear of communal outbreaks and communal favouritism or vindictiveness, and to overcome these difficulties adequate safeguards for the administration of the Police are required. It is the defining of these safeguards that is the chief obstacle to finding a solution of this very difficult problem. Possibly a Committee sitting with the Minister might be a solution.

Before leaving this subject I would like to refer to an address which Colonel Crawford, the General Secretary of the European Association, is reported to have made recently at Cawnpore. Of course it is not impossible that Colonel Crawford was wrongly reported, but if he was not, then I think his public statements were to some extent unwise. I note that he still continued to make use of the expression "Law and Order", thus further puzzling the ordinary man. He is reported to have laid great emphasis on the confusion regarding the European community's views on the question of the transfer of "Law and Order" (I use his own expression as it appeared in the press). Confusion exists only in the minds of those who create it, and so far as I can see there is no confusion but there is certainly lack of unanimity, and as Sir John Simon remarked during one of his questions at the oral examination, that is certainly not a matter of reproach. Colonel Crawford is also reported to have said that when giving oral evidence before the Simon Commission I emphasised the fact that the majority of Chambers of Commerce were in favour of the transfer of law and order. I need hardly say that this is entirely incorrect. The official report of the oral evidence is on record in the Chamber Office and can be examined by any member interested.

We, as a Chamber of Commerce, are perhaps more deeply concerned in the protection and safeguarding of our trading rights, involving a principle upon which we take up a firm and very reasonable attitude. I have had an opportunity already, at the meeting of the Associated Chambers of Commerce in December, of voicing our opinions on the subject of unfair discriminatory legislation, whether the latter may emanate from the Central or Provincial Governments,

or from local self-governing bodies, and I do not propose to take up your time today by recapitulation. We expect, and with every rightful justification, national treatment in this vast country of India. What happens in Great Britain? Henry Ford with American money may build a motor car factory in Manchester, a Selfridge may open a huge emporium in Oxford Street, or a Lafayette from Paris may choose to compete in Regent Street—and, so also a Chatterjee or a Bose might build a cotton mill in Lancashire, or a jute mill in Dundee with Indian money; none of them would be under any disability as compared with their neighbours. We demand nothing more in India; as I said on the 18th December last in this room:—"We hold out the hand of friendship to our Indian co-workers in business. We refuse to do anything to harm their chances or to bar the way to their advancement, but we expect reciprocity. We insist that by deeds and practice we stand in 'the position of nationals of this great Continent, and we definitely declare that while we are ever willing to continue to work 'on equal terms in a most friendly spirit with our Indian commercial 'friends, we refuse to be submitted to legislation harmful alike to 'our own and India's interests'."

INDUSTRIAL UNREST.

Industrial unrest has taken a heavy toll of Bengal's production during the year. The Government of Bengal, with hands tied, has been able to do little. Government officials have openly said it was impossible during strikes to protect workers' families in their scattered homes, the police force was insufficient. During the strikes the strikers and their pickets overshadowed the local police. Things could not easily have been worse. Would they have been better or worse under an autonomous Provincial Government? The Bombay disturbances of the last fortnight were not industrial, but give us nothing on which to base a reply to that question. They were somewhat similar to the outbreaks in Calcutta three years ago—starting from absurd rumours of kidnapping, fanned into a violent flame by dislike of Pathan durvans, the fanatical outbreaks developed at length into communal strife. Past events have naturally made Government officials frightened to take severe measures promptly. There have been too many enquiries. True

humane kindness in dealing with a fanatical, hysterical eastern crowd, lies in prompt measures of severity. And our intelligent Indian co-subjects understand this just as well as we do. The last thing the business community of all creeds and colours wants is to see communal outbreaks growing into communistic disorders, but there is clear danger of this. The Red International has recently published their report stating openly that there has not been a single outbreak in India during the past year, whether industrial, or otherwise, in which the Red International has not had a hand. To prevent this, we Europeans wish to co-operate wholeheartedly with Indians, and if they will assist us we shall, together, save India from the disasters of Russia.

RAILWAY WAGON SUPPLY.

The Railway position which has developed within the last ten days or so is giving us considerable anxiety. Just five weeks ago many of us were troubled with the expectations of some fiasco in regard to the supply of wagons for the rapidly increasing traffic of the local Railways. Now I fear the fiasco is on us. In a few days—ten to twenty or with luck thirty—the whole port of Calcutta may be empty of bunker coal, and our mills and factories may be shutting down for lack of fuel. Never in my experience of railway traffic problems have I seen a gloomier outlook. If I am wrong, and if the position can be saved and the fiasco avoided, no one will be more willing to admit an error in forecast. But the facts before us yesterday were that the supplies of bunker coal in the port were sufficient for two or three large steamers, that the North Western Railway was below danger point in its stocks of coal: that the State Railway Chief Mining Engineer required an allotment of 1,500 wagons a day for the next two months to eliminate this danger point: that the two Railways serving the coalfields could not expect to supply more than 3,000 wagons between them per day for coal: and that on Thursday i.e. yesterday, no wagons were allotted on the E. I. Railway for public coal. Some industrial concerns are down to the last few tons of coal already—in three weeks we may see many more forced to close their doors, leaving thousands of labourers idle. This, gentlemen, is not a pleasing picture. I hope it may be a false one, but I know, only too well, that these transportation problems cannot be set right by a stroke of the pen, by

a sudden development of energy, or by a quick adjustment of five or six days.

It is only two, perhaps three, years ago that the Railway Department was boasting that there were 40,000 excess wagons on the Railway systems of India, and they took credit for this as resulting from the superior operative skill that had been introduced. For this reason they have studiously curtailed new wagon supplies, while at the same time they have explained that there have been large annual reductions in the amounts spent on repairs and maintenance of wagons. I will not take you back to previous years, it is sufficient to refer to facts and figures given in the Railway Budget presented on Tuesday last. The Chief Commissioner of Railways said that during the current year, i.e. the year which ends on the 31st March 14 lakhs less was being spent on repairs to rolling stock than in the previous year, and that a further reduction of 17 lakhs would be made in 1929-30. Far be it from me to say that economy combined with efficiency is impossible, especially in railway workshops, but when one reads of such huge figures of reduction, 31 lakhs in two years, one cannot but fear that work is being left undone which should be done.

Then there is another aspect of the case, I refer to Sir Austen Hadow's Budget speech again, and I find that 1,100 new miles of line both broad and metre gauge are to be opened for traffic in the current year, i.e. 1928-29, and over 500 miles next year. For this mileage alone at least 1,500 new wagons, I mean additional wagons, should be added to the Railways, but I find that the proposals are for only 758 additional metre gauge wagons and no broad gauge, and that 1,353 new broad gauge and 1,300 new metre gauge wagons are to be ordered as renewals, that means, as you know, as replacement of worn out stock of inferior and obsolete types, in no way an addition to the wagons of the Railways.

The Railway Department has just announced a substantial reduction in coal rates for long distance traffic, for which we are grateful, and on which I heartily congratulate the Government of India, but the hope that accompanies this reduction is for a large increase in coal tonnage, requiring a large increase in open wagons. Crop results and internal consumption have led to heavy imports of

wheat setting up an urgent demand for wagons for the transportation of the wheat from the ports. General internal traffic is increasing steadily and in some parts of the country beyond all expectations, the iron and steel industries are striving hard to secure bigger and bigger outputs, requiring more wagons for the carriage of their raw materials. The prosperity of the Railways was never more in evidence, and yet would appear to be now in danger because of an acute shortage of wagons—not caused, as ten years ago, by lack of line accommodation or facilities for handling wagons, but, by actual physical lack of wagons. Railways cannot be run on the policy of just enough to go round. The graphic diagram of yearly traffic has its ups and downs, but if a country is to be able to get the fullest benefits from its railway systems, the capacity of the lines, and their supply of rolling stock, must always be maintained on a margin a bit above the highest point of the diagram. New wagons cannot be turned out in a few weeks, even in a few months, and I fear that the commercial services of the Railways are going to be seriously in defect during the next four months.

CONCLUSION.

In conclusion I wish to record my very great appreciation of the services of the Chamber staff throughout the year. I am happy to say that no complaints about the staff, whether secretarial or clerical, have reached my ears, and as we all realise that the average business man of Calcutta is not tolerant of incompetence or even of slight lapses, I think that that in itself is a tribute to the efficiency of your staff.

I have to record with deep sorrow the death of one of the Assistants on the secretarial staff, Mr. Thomson; an unfortunate fall caused fracture of the skull, and after several weeks in hospital, receiving every possible skill, care and attention, he passed away.

To Mr. Cunison, who is an encyclopedia of Chamber Members, Chamber procedure, and Chamber records, I owe a very special debt of gratitude, for which I offer him now my warm personal thanks.

I now invite members to comment upon the Report. (*Long applause*).

There being no response the PRESIDENT moved the first resolution :—

That the Report be accepted and the accounts passed.

Mr. B. E. G. EDDIS seconded the resolution, which was put to the meeting and declared carried unanimously.

The PRESIDENT next proposed the second resolution :—

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

CHAMBER MEMBERS :

The Aluminium Manufacturing Co., Ltd.
The Bank of India, Ltd.
The Burma-Shell Oil Storage & Distributing Co. of India, Ltd.
Imperial Chemical Industries (India), Ltd.
Messrs. Plummer Bros. & Co.
„ Saxby & Farmer (India), Ltd.
„ Scott & Saxby, Ltd.
Tobacco Manufacturers (India), Ltd.
Messrs. Henry Williams (India), Ltd.

Mr. T. W. DOWNING seconded the resolution which, on being put to the meeting, was declared carried unanimously.

The PRESIDENT reported the result of the election of the Committee of the Chamber for 1929-30, held under articles 40, 41 and 42 of the Articles of Association, as follows :—

President :

MR. J. H. FYFE, M.L.C.

Vice-President :

MR. J. A. TASSIE.

Members :

MR. A. ALKER.	MR. C. CARROLL.
„ E. C. BENTHALL.	„ T. W. DOWNING.
„ R. W. BUCKLEY.	„ C. de M. KILLOCK.

MR. J. MEIN AUSTIN.

Mr. J. A. TASSIE.—Mr. President and Gentlemen—I have very much pleasure in moving the resolution :—

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

I am sure no one who has examined the Annual Report can help realising how much work the Committee have had to do and how many hours they have spent in going into uninteresting documents in order that they might be in a position to represent our views to Government and in other quarters. Most of the members of the outgoing Committee will be back with us again, but I would like especially to refer to Mr. Eddis who, I understand, is leaving this country. We have known him for many years as a prominent member of the sporting world and more recently as head of one of the principal firms in Calcutta. First as a member of the Committee of the Chamber and later as Vice-President and then as President he has done a great deal of work on our behalf and has always been of great assistance to the Committee with his wise and well-considered advice. I beg to move the resolution. (*Loud applause*).

Mr. J. F. BARTON seconded the resolution.

Mr. A. D. GORDON.—Gentlemen,—I have great pleasure in asking you to accord a very hearty vote of thanks to the Chair. We all know that the task which the President of the Chamber undertakes nowadays is a heavy one, and I feel sure that you will welcome this opportunity of conveying to Sir George Godfrey an expression of the thanks of the Chamber for the exceedingly able way in which he has performed a difficult duty. The Chamber had every confidence in him when they elected him President a year ago—a confidence which he has justly fulfilled. His first service took place as long ago as in 1911, and I think I am right in saying that the past year is the seventh year in which he has served on the Committee. At first the Chamber knew him as the Agent of Bengal Nagpur Railway, and it was in this capacity that he sat on the Committee for his earlier terms of office; and I have no doubt that his intimate acquaintance with the ins and outs of such technical questions as coal traffic rates has been a great asset to the

Chamber when, as a merchant, he has negotiated on behalf of commerce and industry with the railways of which he was once such a distinguished representative.

We are indebted to Sir George Godfrey also for representing the Chamber on the Council of State, and those of us with experience of legislative work will realise what it must mean to combine such work with that of President of this Chamber. Sir George Godfrey has earned our warm thanks for his devotion to our interests and particularly, may I say, for his emphatic insistence that the rights of European traders in this country shall not be sacrificed or bargained with. I ask you, gentlemen, to pass a very cordial vote of thanks to our retiring President. (*Loud applause*).

Mr. R. B. LATROD seconded this resolution.

The two resolutions were carried with acclamation.

THE PRESIDENT.—Gentlemen—On behalf of the Committee and on behalf of myself I rise to thank you for the two resolutions which have been adopted. I cordially endorse all that Mr. Tassie has said about Mr. Eddis but I will leave him to answer for himself although I may say I feel that the Chamber is losing in him a very valuable member of the Committee on which he has served for many years and which could always count on receiving well-founded opinions from him.

Mr. R. F. G. EDDIS.—Gentlemen—I feel that I have nothing to answer. The vote of thanks was for the Committee and not for the individual members but I would like to thank my old friend Mr. Tassie for the very kind words that he has said. I am very sorry to leave Calcutta and also the Chamber work, which has always been of great interest to me.

At the conclusion of the annual general meeting the Chamber was addressed by Sir Malcolm Watson, M.D., LL.D., Principal of Malaria Control, The Ross Institute & Hospital for Tropical Diseases, London, with reference to the work of the Institute.

On being invited by the President Sir Malcolm Watson said that he wished to speak about the financial aspect of malarial. As

was known to members of the Chamber, the Ross Institute was making an appeal for funds to fight malaria, and the point that they as businessmen had to decide was whether it was cheaper to continue to have malaria or to do something to control it. It must not be forgotten that commerce and industry were paying now, and he wished to urge that it would cost them less if malaria and similar diseases were controlled. Every firm with interests in a malarial district suffered economic loss on account of the prevalence of malaria among its employees. In one particular case in India a firm employing some 1300 people had in one year as many as 1560 cases of malaria in that number. It did not matter whether they were concerned with shipping, mining, engineering or planting industries—the malaria problem affected them all. The jute mills were probably more fortunate than some other industries because the dense population of the jute mill areas had practically crowded out the *anopheles* mosquito. But even so he imagined that they would not regard with equanimity the possibility of Eastern Bengal becoming malarial like Western Bengal and vast areas in consequence going out of jute cultivation.

Sir Malcolm Watson gave some instances of what had been done in anti-malarial work in the Malay Peninsula, mentioning particularly the great improvements effected in Klang and Port Swettenham. In the case of Klang the work was undertaken some thirty years ago and cost about £3,000 but ten years later, with greater knowledge and experience of correct methods, the work would probably have cost little more than £100; for it was then known that a good deal of the outlay had not been necessary. In the case of Port Swettenham, it was about the same time that Sir Frank Swettenham ordered it to be closed as it was very unhealthy; the control of malaria saved it. Some time later when it had outgrown its original boundaries its area had to be extended, and the engineering scheme for the extension was estimated to cost £149,000. Sir Malcolm Watson explained that he personally did not like this scheme because it did not give effect to the lessons to be drawn from earlier experience. He had in fact altered the scheme, reducing it to \$68,000, and giving the port a much better system. He mentioned this point, he explained, to show the value of experience in devising and carrying out anti-malarial work.

In another instance in the case of a large organisation established in what was at one time an extremely unhealthy area in Perak, wages in the case of Chinese labour fell from \$1'50 to \$1'30, and in the case of Indian labour from \$1 to 90 cents. The reason for this reduction was that the condition had been made very much more healthy. Further, every month's delay in this particular case would have involved a loss of profit and interest on £1,300,000, representing some £9,000, against which consideration the cost of the anti-malarial measures undertaken amounted to something less than £70.

It was, Sir Malcolm Watson continued, thirty years since Sir Ronald Ross made his discovery in connection with the causation of malaria, and very little had really been done by way of practical measures since then. It was true that considerable work had been undertaken in Malaya and in Panama, but in the United States for example—although the problem in the southern States was one of considerable magnitude—nothing had really been done until the Rockefeller Institute took the question up in 1920. They were now quite convinced that it was possible to control malaria both in towns and in the country. It seemed almost that malaria control was a sort of "no man's land". It was not a medical problem pure and simple, nor was it purely engineering or purely entomological. Sometimes the matter had to be studied from all three points of view in devising remedial measures. In these circumstances it might be thought that the work of coping with the disease should be entirely undertaken by Government. To some extent it was the duty of Government to initiate and carry out certain classes of research, but in the application of measures to estates and industries it would be better to think twice before asking Government to do it. And it was well to remember that although Government might undertake such work the public would still have to pay for it.

Sir Malcolm Watson went on to explain the plan which the Ross Institute had in view for dealing with the problem. Their idea was that there should be local Committees in the affected areas, with a Central Committee to keep industries in touch with actual problems. If the commercial community would find the money the Ross Institute would bring them into closer touch with the questions

awaiting solution and give them better results. The local Committee system had two advantages. It enabled the Ross Institute to maintain touch with what was going on in the district, and it allowed those who provided the money to have some control over its expenditure. It might be suggested that the School of Tropical Medicine was already doing what was necessary. Sir Malcolm Watson did not wish to be misunderstood on this point. The Ross Institute worked in co-operation with the Schools and he himself was an old student of the London School, which he attended in 1900, again in 1908, and again in 1919. He was strongly of the opinion that every medical man in the tropics should go through the School course, but he did not think the School could help very much in this matter of malaria control, which was really outside the range of their teaching. No man could teach a subject unless he had practical experience himself. For this reason, and also because of the fact that the Schools had a large mass of work to get through, he did not think that they would be able to give very material assistance. But as he had said, he did not wish to be misunderstood, he did not wish subscriptions to the School to be transferred to the Ross Institute, what he wanted was that contributions should be given to both because he regarded both to be essential. He wished also to make a point that if further progress were to be made it would be by means of research on practical work. Merely keeping to a laboratory would not be sufficient. In other words, scientific research and practical work must be combined.

In answer to a question as to how the suggested local Committees would work in practice, Sir Malcolm Watson explained that the local Committees in India would put up problems for examination, and the Institute would suggest what staff was required to deal with these. One of the difficulties to be faced would be the question of collecting staffs. As he had indicated, the problem was not necessarily a medical one, and the men who could best deal with it were not necessarily doctors. Engineers and planters had done successful work in Malaya, Panama, and other places. The actual work of advising would probably follow the course adopted in regard to the large engineering scheme in Perak of which he had spoken. He had gone out himself in this case and located the dangerous breeding places of the mosquito and taught the people

how to control the insect. Having killed off the first batch it was possible to lay down a definite policy and to have it carried out under the supervision of a local man. Sir Malcolm Watson was quite frank that for the time being it was not possible to promise definite and immediate results. Staffs must be got together, and meantime Clive Street would have to put up its money on trust.

On the conclusion of Sir Malcolm Watson's address, and after he had answered questions, the President conveyed to him an expression of the cordial thanks of the Chamber for addressing the meeting. The address had been very instructive, and he thought that everyone in the room would agree that it was a money saving consideration to banish malaria from works, factories, plantations, etc. Naturally people like himself who had lived for many years in India could not help being somewhat sceptical as to the practicability of driving the mosquito entirely out of the country, but what they could do meantime was to safeguard individual concerns. As Sir Malcolm Watson had shown, if they could get rid of the mosquitoes to some extent from their areas, it was certainly worth while from the monetary point of view.

The proceedings then terminated.

D. K. CUNNINGSON
Secretary.

G. C. GODFREY
President.

REPORT:

BENGAL CHAMBER OF COMMERCE

BENGAL CHAMBER OF COMMERCE

REPORT OF THE COMMITTEE FOR THE YEAR 1928.

The Committee of the Bengal Chamber of Commerce have now the honour to submit their report for the year 1928 to the members of the Chamber.

The following gentlemen were elected to the Committee at the annual general meeting of the Chamber held on the 24th February 1928: *President*: The Hon'ble Sir George Godfrey, (Messrs. Bird & Co.); *Vice-President*: Mr. J. H. Fyfe, M.L.C., (Messrs. Mackinnon, Mackenzie & Co.); *Members*: Mr. A. Alker, (Messrs. Shaw, Wallace & Co.); Mr. R. W. Buckley, (Agent, Chartered Bank of India, Australia & China); Mr. G. L. Colvin, C.B., C.M.G., D.S.O., (Agent, East Indian Railway); Mr. T. W. Dowding, M.L.C., (Messrs. Turner, Morrison & Co., Ltd.); B. E. G. Eddis, (Messrs. Gillanders, Arbuthnot & Co.); Mr. J. Reid Kay, (Messrs. James Finlay & Co., Ltd.); and Mr. R. A. Towler, (Messrs. McLeod & Co.).

Mr. Buckley resigned his seat early in the year, and was succeeded by Mr. R. L. Hird, (Manager, National Bank of India, Ltd.); on the latter's resignation in May, Mr. G. Cook of the same bank filled the vacancy. The remaining members of the Committee served throughout the year.

The Hon'ble Sir George Godfrey (Messrs. Bird & Co.), who succeeded Sir John Bell (Messrs. Mackinnon, Mackenzie & Co.) in January 1928, served throughout the year as the representative of the Chamber on the Council of State.

The representatives of the Chamber on the Bengal Legislative Council in January 1928 were: Mr. J. F. Barton, (Messrs. Hoare, Miller & Co., Ltd.); Mr. A. McD. Eddis, (Messrs. Gladstone, Wyllie & Co.); Mr. Geo. Morgan, C.I.E., (Messrs. Morgan, Walker & Co.); Mr. J. Y. Philip, (Messrs. Macnill & Co.); Mr. S. A. Skinner, (Messrs. Jessop & Co., Ltd.); and Mr. W. H. Thompson, (The Bengal Telephone Corporation, Ltd.).

In May 1928 Mr. J. F. Barton, Mr. S. A. Skinner and Mr. W. H. Thompson resigned their seats. The vacancies were filled by the election of Mr. C. C. Miller (Messrs. Hoare, Miller & Co., Ltd.); Mr. O. S. Martin (Messrs. Martin & Co.) and Mr. J. H. Fyfe (Messrs. Mackinnon, Mackenzie & Co.). Mr. Miller resigned his

sent in October and was succeeded by Mr. R. B. Laird (Messrs. Thos. Duff & Co., Ltd.). Mr. J. Y. Philip who resigned in January was succeeded by Mr. P. Parrott (Messrs. Kilburn & Co.) and on the latter's resignation in January 1929 was re-elected to the Council. In January 1929 Mr. Geo. Morgan, C.I.R., resigned his seat. The vacancy was filled by the election of Mr. W. H. Thompson (Bengal Telephone Corporation, Ltd.).

The present representatives are:—Mr. J. H. Pye, Mr. A. McD. Eddis, who served throughout the year, Mr. R. B. Laird, Mr. O. S. Martin, Mr. J. Y. Philip and Mr. W. H. Thompson.

Mr. C. G. Cooper (Messrs. Barry & Co.) and Mr. R. B. Laird (Messrs. Thos. Duff & Co., Ltd.) the representatives of the Indian Jute Mills Association on the Council resigned their seats in February. The vacancies were filled by the election of Mr. E. G. Abbott (Messrs. Macneill & Co.) and Mr. N. R. Luke (Messrs. James Luke & Sons) and on the latter's resignation in January 1929, Mr. T. Lamb (Messrs. Begg, Dunlop & Co., Ltd.) was elected to fill the vacancy. Mr. Abbott resigned in December and was succeeded by Mr. G. F. Rose (Messrs. Andrew Yule & Co.).

Mr. T. W. Dowding (Messrs. Turner, Morrison & Co., Ltd.) succeeded Mr. C. de M. Kellock (Messrs. Gillanders, Arbuthnot & Co.) on his resignation in January as the representative of the Indian Mining Association on the Council, and served throughout the year.

In April Mr. J. A. MacBean (Messrs. Shaw, Wallace & Co.) the representative of the Indian Tea Association on the Council resigned his seat. Mr. A. D. Gordon (Messrs. Williamson, Magor & Co.) was elected to succeed him.

The representatives of the Chamber on the Calcutta Port Trust Commission are: Mr. J. H. Pye, M.L.C. (Messrs. Mackinnon, Mackenzie & Co.); Mr. T. W. Dowding, M.L.C. (Messrs. Turner, Morrison & Co., Ltd.); Mr. B. E. G. Eddis (Messrs. Gillanders, Arbuthnot & Co.); Mr. A. McD. Eddis, M.L.C. (Messrs. Gladstone, Wyllie & Co.); Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.); and Mr. J. Y. Philip (Messrs. Macneill & Co.).

Mr. B. E. G. Eddis's term of office expired in December 1928 and he was re-elected; Mr. J. H. Pye, M.L.C., was elected to succeed Sir John Bell (Messrs. Mackinnon, Mackenzie & Co.) on the expiry of his term of office in February 1928. Mr. P. Parrott (Messrs. Kilburn & Co.) acted for Mr. J. Y. Philip for nine months from 11th February 1928. Mr. T. W. Dowding, M.L.C. (Messrs. Turner, Morrison & Co., Ltd.) acted for Mr. H. C. Edmondson for eight and a half months from 24th February 1928, and was elected in succession to Mr. Edmondson on his resignation in January 1929. Mr. J. A. Tassie proceeded on eight months leave in March 1928,

and during his absence Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) acted in his place.

Mr. George Morgan, C.I.R. (Messrs. Morgan, Walker & Co.); Calcutta Corporation. Mr. H. H. Hessling (Messrs. Steiners, Ltd.); Mr. Norman R. Luke (Messrs. James Luke & Sons); Mr. E. W. Christie (Messrs. Sinclair, Murray & Co., Ltd.); Mr. J. Campbell Forrester, M.L.C. (Messrs. Smith, Forrester & Co.); and Mr. H. C. N. France (The Bengal Telephone Corporation, Ltd.) are the relatives of the Chamber on the Calcutta Corporation.

During the year the following resigned their seats:—Mr. D. C. Stewart-Smith (Messrs. Octavius Steel & Co., Ltd.) in February and Mr. W. H. Thompson (The Bengal Telephone Corporation, Ltd.) in May. Their places, and the vacancy caused by the resignation in January of Mr. W. R. C. Brierley (Messrs. Shaw, Wallace & Co.) were filled by Messrs. Norman R. Luke, H. C. N. France and Mr. F. V. Rushforth. The last named resigned in June and was succeeded by Mr. E. W. Christie.

Mr. George Morgan, C.I.R. (Messrs. Morgan, Walker & Co.) has continued to serve throughout the year as the representative of the Chamber on the Calcutta Improvement Trust. His term of office expired on the 14th May 1928 and he was re-elected for a further period.

Mr. H. C. Edmondson (Messrs. Turner, Morrison & Co., Ltd.) the representative of the Chamber on the Board of Trustees of the Indian Museum resigned in March and was succeeded by Mr. T. W. Dowding, M.L.C. of the same firm.

Mr. H. C. Edmondson (Messrs. Turner, Morrison & Co., Ltd.) served as the representative of the Chamber on the Council of the Imperial Library.

The representatives of the Chamber on the Bengal Boiler Commission are:—Mr. H. H. Reynolds (Messrs. Andrew Yule & Co.); Mr. S. A. Skinner (Messrs. Jessop & Co., Ltd.) who succeeded Mr. H. E. Skinner of the same firm on his resignation in September; and Mr. John Williamson (Kinnison Jute Mills Co., Ltd.).

Mr. B. Thornton (Messrs. Burn & Co., Ltd.) and Mr. G. Y. Robertson (Union South Jute Mill) have represented the Chamber on the Bengal Smoke Nuisances Commission throughout the year.

Mr. H. Burkinshaw (Messrs. Marshall Sons & Co. (India) Ltd.) Calcutta Electric Supply Cor. served as the representative of the Consultative Chamber on the Consultative Committee of the Calcutta Electric Supply Corporation till January 1929 when he resigned. He was succeeded by Mr. H. H. Reynolds (Messrs. Andrew Yule & Co.).

Mr. P. H. Browne, C.B.E. (Messrs. Mackinnon, Mackenzie & Coal Grading Board. Co.), whose term of office expired in January 1928, was re-elected as the Chamber representative to the Board for a further period.

The Chamber was represented on the Indian Tea Cess Committee by Mr. T. L. Trueman (Messrs. Balmer, Lawrie & Co., Ltd.); Mr. A. N. Warrack (Chartered Bank of India, Australia & China); and Mr. T. H. L. Brown (Messrs. Octavius Steel & Co., Ltd.).

Mr. Trueman served throughout the year. Mr. Warrack succeeded Mr. R. L. Hird (National Bank of India, Ltd.) in March, and in July Mr. Brown succeeded Mr. O. W. Taylor of the same firm who was nominated in place of The Hon'ble Samuel J. Best in May. Mr. Warrack, Mr. Brown and Mr. Trueman resigned in January 1929 and Mr. Geo. Cook (National Bank of India, Ltd.) Mr. J. McGregor (Messrs. Octavius Steel & Co., Ltd.) and Mr. A. R. Mellis (Messrs. Balmer, Lawrie & Co., Ltd.) have been nominated to fill the vacancies.

Mr. J. S. Henderson (Messrs. Mackinnon, Mackenzie & Co.) resigned his seat on the Board in February. Mr. G. R. Campbell of the same firm was nominated to succeed him.

The representatives of the Chamber on the Local Advisory Committee of the East Indian Railway are: Mr. S. D. Gladstone (Messrs. Gillanders, Arbutnot & Co.); and Mr. Oswald Martin (Messrs. Martin & Co.). Mr. Gladstone and the President, (The Hon'ble Sir George Godfrey, Messrs. Bird & Co.) succeeded Mr. C. de M. Kellock (Messrs. Gillanders, Arbutnot & Co.) and Sir John Bell (Messrs. Mackinnon, Mackenzie & Co.) who resigned in February. The President (Sir George Godfrey) resigned in April and was succeeded by Mr. Oswald Martin.

On the Local Advisory Committee of the Eastern Bengal Railway the Chamber is represented by Mr. S. D. Gladstone (Messrs. Gillanders, Arbutnot & Co.); Mr. George Morgan, C.B.E. (Messrs. Morgan, Walker & Co.); Mr. George Kay (Messrs. James Finlay & Co., Ltd.); and Mr. R. A. Towler (Messrs. McLeod & Co.). Mr. Morgan and Mr. Towler have served throughout the year. Mr. Gladstone succeeded

Mr. C. de M. Kellock in February and Mr. Reid Kay succeeded Mr. J. A. Tassie in March.

The representatives of the Chamber on the Commercial Panel of the Railway Rates Advisory Committee are:—Mr. E. G. Abbott (Messrs. Macneill & Co.); Mr. H. F. Bateman (Messrs. Shaw, Wallace & Co.); Mr. S. D. Gladstone (Messrs. Gillanders, Arbutnot & Co.); Mr. E. S. Tarlton, M.L.C. (Messrs. Bird & Co.); and Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.). Mr. Gladstone and Mr. Abbott were elected in February and March to fill the vacancies caused by the resignations respectively of Mr. C. de M. Kellock (Messrs. Gillanders, Arbutnot & Co.); and Mr. D. P. McKenzie (Messrs. Duncan Brothers & Co., Ltd.).

The Chamber representatives during the year on the Conciliation Panel to deal with industrial disputes were:—Mr. E. G. Abbott (Messrs. Macneill & Co.); Mr. B. E. G. Eddis (Messrs. Gillanders, Arbutnot & Co.); Sir Rajendra Nath Mookerjee, K.C.I.E., K.C.V.O. (Messrs. Martin & Co.); Mr. E. S. Tarlton, M.L.C. (Messrs. Bird & Co.); and Mr. R. A. Towler (Messrs. McLeod & Co.).

Mr. F. E. Winnill (Messrs. Gillanders, Arbutnot & Co.); and Mr. H. W. Hales (Messrs. Price, Waterhouse, Peat & Co.) are the representatives of the Chamber on the Board of this Institute. Mr. Winnill served throughout the year. Mr. Hales succeeded Mr. H. H. Burn (Messrs. McLeod & Co.) on his resignation in March.

Mr. H. B. Turle (Messrs. Place, Siddons & Gough) was the representative of the Chamber on the Visiting Committee of the Campbell Hospital till January 1929, when he resigned. He was succeeded by Mr. J. R. Conlathard of the same firm.

Mr. J. S. Henderson (Messrs. Mackinnon, Mackenzie & Co.) the representative of the Chamber on the Committee of Visitors of the Medical College Group of Hospitals resigned his seat in February 1928. Mr. G. R. Campbell of the same firm was nominated to fill the vacancy. The term of office of the Committee expired in January 1929 and Mr. Campbell was re-nominated for a further period.

Mr. F. F. Lyall, C.B.E. (Messrs. Gillanders, Arbutnot & Co.) served throughout the year as the representative of the Chamber on the Ranchi Mental Hospital Board. He resigned his seat in January 1929 and was succeeded by Mr. D. Douglas (The Assam Frontier Tea Co., Ltd.).

Mr. B. E. G. Eddis (Messrs. Gillanders, Arbuthnot & Co.) represented the Chamber on the Bengal Branch of Lady Minto's Indian Nursing Association throughout the year.

Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) was the representative of the Chamber on the Committee of this Institution throughout the year.

Calcutta Hospital Nurses Institution.

Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) and Mr. G. R. Campbell (Messrs. Mackinnon, Mackenzie & Co.) served as the representatives of the Chamber on the Governing Body of the Mayo Hospital throughout the year. Mr. Campbell succeeded Mr. Henry Birkmyre (Messrs. Birkmyre Brothers) in February 1928.

The representatives of the Chamber on the Executive Committee of the District Charitable Society were Mr. J. W. Roger (The Ellerman's Arracan Rice & Trading Co., Ltd.) and Mr. W. B. Selous (Messrs. Jardine, Skinner & Co.), who served throughout the year. Mr. Roger resigned in January 1929 and was succeeded by Mr. J. Y. Philip, M.L.C. (Messrs. Macneill & Co.).

Mr. J. W. Roger (The Ellerman's Arracan Rice & Trading Co., Ltd.) represented the Chamber on the Committee of Management of the Government Workhouse throughout the year. He resigned his seat in January 1929 and was succeeded by Mr. P. H. Burrows-Watson of the same firm.

Mr. Eric Studd (Messrs. J. Thomas & Co.) was nominated to succeed Mr. B. C. Studd of the same firm in March 1928 as the representative of the Chamber on this Committee.

Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) and Mr. R. A. Towler (Messrs. McLeod & Co.) represent the Chamber on the Advisory Committee for the Calcutta Military Area under the Auxiliary Force Act, 1920. Mr. Reid Kay succeeded Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.).

Mr. R. A. Towler (Messrs. McLeod & Co.) continued to act as the representative of the Chamber on the Committee of this Society throughout the year.

Mr. P. H. Browne, C.B.E. (Messrs. Mackinnon, Mackenzie & Co.) served as the representative of the Chamber on the Bengal Pilot Service Advisory Committee throughout the year.

The Bengal Pilot Service : Advisory Committee.

Mr. P. H. Browne, C.B.E. (Messrs. Mackinnon, Mackenzie & Co.); Mr. T. E. Cunningham (Messrs. Turner, Morrison & Co., Ltd.) and Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) were the representatives of the Chamber on the Seamen's Welfare Committee. The two first named served throughout the year, Mr. Reid Kay succeeded Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.) in May 1928.

Mr. P. H. Browne, C.B.E. (Messrs. Mackinnon, Mackenzie & Co.), the nominee of the Chamber, served as one of the representatives of the Associated Chambers of Commerce of India & Ceylon on the Central Advisory Committee for Lighthouses.

Mr. J. Reid Kay (Messrs. James Finlay & Co., Ltd.) is the representative of the Chamber on the Standing Waterways Advisory Committee. He was nominated to represent the Chamber in March 1928.

Mr. J. H. Fyfe, M.L.C. (Messrs. Mackinnon, Mackenzie & Co.) represents the Chamber on the Managing Body of this Society. He succeeded Mr. B. E. G. Eddis (Messrs. Gillanders, Arbuthnot & Co.) in March.

Mr. J. A. Tassie (Messrs. James Finlay & Co., Ltd.) continued as a Governor of St. Thomas School throughout the year.

Mr. S. A. Roberts (Messrs. Bird & Co.) is the representative of the Chamber on the Governing Body of the Calcutta Technical School.

Mr. T. McMorran (Messrs. Walter Duncan & Co., London) has represented the Chamber on the Federation of Chambers of Commerce of the British Empire since 1923.

The President is the representative of the Chamber *ex-officio* on the Ex-Services Association : the Central Council of the ex-Services Association.

The report of the Royal Exchange for the year 1928 is appended. The business of the Exchange has proceeded as usual during the year, and no matters calling for notice have arisen. In accordance with what is now the established practice the Committee, after giving public notice, formally closed all the Exchange verandahs and steps for

one day—7th April 1928. The object is to prevent the establishment of any public right of way, in view of the large number of persons who daily congregate around the building.

The forty-fifth annual report of the Licensed Measurers Department of the Chamber, being that for the year 1st July 1927 to 30th June 1928 is also appended. It shows the following results:—

- (a) That the total number of packages measured by the Officers of the Department during the year was 87,63,277 as compared with 81,67,128 in the year 1926-27;
- (b) That the total number of packages weighed by the Officers of the Department during the year was 1,63,57,877 as compared with 1,56,01,623 in 1926-27;
- (c) That the income of the Department was Rs. 10,15,926-2-2 as compared with Rs. 10,05,519-9-8 in 1926-27;
- (d) That the expenditure was Rs. 9,50,677-9-10 as compared with Rs. 9,16,519-4-8 in 1926-27;
- (e) That the revenue account of the year showed a surplus of Rs. 25,018-8-4 as compared with a surplus of Rs. 56,988-4-10 for the preceding twelve months. Interest on investments amounts to Rs. 34,475-12-3 but there surplus of Rs. 21,021-0-3. Adding to this amount the revenue surplus, and deducting Rs. 4,025-11-9 on account of depreciation on buildings and plant, there remains a net surplus of Rs. 43,773-12-10.

At the request of the Committee of the Chamber the following firms agreed to form the Managing Committee of the Department for the year ending 30th June 1929:—Messrs. Grahams Trading Co., Ltd., Messrs. James Finlay & Co., Ltd.; Messrs. Mackinnon, Mackenzie & Co.; Messrs. Bird & Co.; Messrs. Ralli Brothers; Messrs. George Henderson & Co., Ltd.; and Messrs. Turner, Morrison & Co., Ltd.

Arbitrations undertaken by the Chamber are classed under the Chamber Tribunal of 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; a detailed statement with reference to piece-goods cases is appended.

The total number of arbitration cases instituted during the year 1928 was 618 and there were 75 cases pending at the close of the year 1927. Of these cases 524 proceeded to award, 85 were withdrawn and 84 cases were pending at the close of the year 1928. The various classes of goods in cases in which awards were issued were represented as follows: Hessians and bags 123, jute 73, sugar 57, coal 2, miscellaneous 24 and piece-goods 215. The revenue derived by the Chamber from institution fees, and from references from non-members, including applications for the issue of certified survey

*See pages 192 and 193.

reports referred to in the following paragraph, amounted to Rs. 45,478 as compared with Rs. 39,188 in the preceding year.

For some years past the Chamber has undertaken to conduct surveys on merchandise such as gunnies, seeds, grain, and other classes of exports.

The work is separate from the Tribunal of Arbitration, and is conducted as a part of the ordinary business of the Chamber. During the past year 124 of such survey applications were received and 123 certified reports were issued and 1 application was withdrawn. The various classes of goods were represented in this total to the following extent:—Hessian cloth and bags 14 surveys; piece-goods 22; miscellaneous 88.

The Statutory Commission.—In his remarks at the annual meeting of the Chamber on 24th February 1928 the then President, Mr. B. E. G. Eddis, explained that a beginning had already been made with a view to the representation of the opinion of the commercial community on the important issues which the Simon Commission had been appointed to investigate, and he commented that this would certainly be one of the most important subjects coming up for consideration during the year. It was decided at the outset that the work of framing the views of the interests represented by the Chambers belonging to the Associated Chambers of Commerce of India and Ceylon should be undertaken by that body, and the preliminary work in this connection was carried out by Mr. A. H. E. Molson, Political Secretary of the Associated Chambers. Mr. Molson visited the principal Chambers in the first place, and in consultation with them a draft Memorandum was provisionally framed. This was examined, from the point of view of the Bengal Chamber, by a special Sub-Committee constituted as follows:—The Hon'ble Sir George Godfrey, President of the Chamber, *Chairman*; Mr. J. H. Pyle, M.L.C., Vice-President of the Chamber; Mr. E. G. Abbot, M.L.C.; Mr. B. E. G. Eddis; Mr. A. D. Gordon, M.L.C.; Mr. F. F. Lyall, C.I.R.; Mr. E. S. Tarlton, M.L.C.; and Mr. E. J. Watts. The point of view which the Sub-Committee had before them was that the main concern of the Chambers should be to secure due attention to the need, in any new constitution, for precautions that would protect and develop commerce and industry.

A conference took place in Calcutta early in July which was presided over by the Hon'ble Sir George Godfrey in his capacity as President of the Associated Chambers, and this conference was attended by delegates from a number of the other Chambers. The draft Memorandum in the form which it had by that time reached was then examined in detail and adjusted, and, after adjustment, the Memorandum was submitted to the Statutory Commission. It is impossible, in this report, to refer in detail to the many points

touched on in the Memorandum, but it may be explained that an appendix was attached to it, which was framed by this Chamber, setting out in full the disabilities under which commercial interests suffer owing to the existing requirements of the Electoral Rolls and the general conditions governing the election of commercial representatives to the different legislatures on which they are represented. Wide publicity was given to the Memorandum, and on the whole the Committee think that it was considered adequately to set out the views of the interests represented by the Chamber.

Mention may be made of a portion of the Memorandum with regard to which the Committee had some correspondence with a member of the Chamber. This dealt with the question of the administration of the police, and three points of view were presented, each of which had its supporters among the Chambers. The view held by the majority was that, subject to certain safeguards which were defined, the police force of a province should be administered by the province and be handed over to the Ministers; the second view was that the force, while provincially administered, should be in the portfolio of the Governor himself with a Parliamentary Secretary to Central Government. The member who addressed the Committee formed the conclusion that the Associated Chambers had advocated the first point of view, namely that the administration of the police should be handed over to Ministers responsible to the provincial legislatures—a policy which the member did not feel able to endorse. The Committee explained to the member that in fact the Memorandum did not make any recommendation on the point but set out the different points of view. In the circumstances, however, it was obviously desirable that any possible doubt on the question should be cleared up and the Committee ascertained from the President of the Associated Chambers that, when oral evidence was given on behalf of that body before the Commission, special attention was drawn to the fact that, as stated in the Memorandum, there was a difference of opinion among the Chambers on the police question and that no recommendation had been made by the Chambers.

Discriminatory legislation.—Reference is made, in a separate paragraph, to the discussions which have taken place during the year on the subject of Mr. S. N. Hajji's Bill for the reservation of the coastal traffic of India. These discussions have not been limited to the immediate subject matter of the Bill, for the attitude of hostility to European commerce which has been such a prominent feature on the part of the Bill's supporters has naturally, indeed, inevitably, aroused apprehensions that the admission of the principle would gladly stand aside from discussions which involve racial issues, and in common with other Chambers with similar interests

there has all along been a desire to discount the allegations of the economic exploitation of this country, although there have of course been occasions when it has been necessary to dispute these. But on the present occasion the position appeared to call for a clear and definite statement of the claims of the European commercial community, and at the annual meeting of the Associated Chambers of Commerce of India & Ceylon in December the Committee submitted for consideration a resolution in the following terms:—

This Association claims, on grounds alike of India's interests and of common justice, that the Indian legislatures should not, by legislation or taxation indicating discrimination of a racial or communal character, imperil the existence or development of, or otherwise cause prejudice to, any commercial or industrial interests in India.

The resolution was carried unanimously.

The Memorandum and Articles of Association of the Chamber.—In the annual report of the Chamber for 1927 reference was made to the legacy of Rs. 1,00,000 bequeathed by the late Lord Cable to the Chamber. It was understood, the report explained, that Lord Cable intended to benefit the Chamber Trust Fund but the beneficiary was named, in his will, as "The Bengal Chamber of Commerce", so that it appeared that the amount must, in the first place at any rate, be paid to the Chamber funds. The Memorandum of Association of the Chamber does not authorise the use of its funds for any charitable object; but it was stated that the Committee were advised that action might be taken to enlarge the scope of its operations by adding an additional clause to enable the Chamber to apply such funds to charitable purposes. In considering the question, the Chamber's legal advisers pointed out that, with regard to the Provident Fund and the payment of allowances and pensions to the staff, these had in the past been dealt with under the Chamber's general and implied powers; but the Committee were advised that the opportunity might be taken to add a further clause, to cover such objects, in accordance with the common form of Memoranda of Association now in general use. It has now been decided to take action to give effect to both these objects, and Special General Meetings of the Chamber have accordingly been convened for 22nd February and 12th March 1929 to consider the proposals.

At the two Special General Meetings referred to, it is proposed also to submit a Resolution to alter the Articles of Association of the Chamber with regard to the conditions applying to membership of the Chamber. It was explained, in the annual report for 1927, that the question had been emerging the consideration of the Committee with particular reference to the provisions relating to "enemy-subjects". The views of members had been invited as to whether the Articles should be altered so as to relax the existing restrictions on the membership of such, and on the membership

of firms and companies of which "enemy-subjects" have control or in which they are interested. The response to the Committee's enquiry as to the views of members indicated that the proposals were favoured and, in conjunction with the Chamber's legal advisers, the Committee have now formulated the proposed alterations in the Articles. These will be submitted for consideration at the two Special General Meetings to be held on 22nd February and 12th March. At the same time the opportunity will be taken to propose the removal of the difficulties which were mentioned in the report for 1927 with regard to the particulars called for from companies applying for membership.

LAW & LEGISLATION.

The Indian Income Tax (Amendment) Act XI of 1928: Non-resident manufacturer's profits.—In the report of the Chamber for 1927 reference was made to the Bill which had been introduced by the Government of India for the amendment of the Indian Income Tax Act of 1922; and in particular mention was made of several points in connection with it which had been the subject of criticism by the Chamber. One of these related to a provision of the Bill which proposed to substitute, for sub-section (1) of section 42 of the Act, a new sub-section. The wording of this sub-section, as originally drafted, and as subsequently enacted, has given rise to a considerable amount of doubt. It provides that where any profits or gains have accrued or arisen to any person directly or indirectly from the sale in British India by him or by any agency or branch on his behalf of any merchandise exported to British India by him or any agency or branch on his behalf, then the profits or gains shall be deemed to have accrued and arisen and to have been received in British India. The Committee had several questions before them arising out of the sub-section, and in consultation with the Income Tax Sub-Committee they have expressed the opinion that it must be quite clear that the manufacturer exporting to India has identified himself directly with the agent or his branch in the sale of the goods. And, on the other hand, if a manufacturer makes a direct consignment of goods to India after selling these to a person who is not his own agent or branch, and if that person chooses to resell the goods and makes a profit, the manufacturer cannot, in their opinion, be called upon to pay Indian income tax on "manufacturing" profits under that transaction.

The question was discussed at a meeting which the Income Tax Sub-Committee had with Mr. A. R. Loftus Tottenham, C.I.E., I.C.S., Member of the Central Board of Revenue, in August, and he explained that the amendment of the Act in this direction was not supposed to make any alteration in actual practice but was

intended only to clarify a position in regard to which there was some doubt. A point that gives rise to some apprehension in connection with the provision is that, as was explained in the report for 1927, the home practice in connection with the taxation of non-resident principals is to tax only so much as represents the "merchant's" profit. And it is apprehended that sooner or later it may be expected that the home Government may decline to continue allowing double income tax relief in cases where the provision is applied, as they may feel that they are entitled to the full amount of tax in respect of the manufacturer's profit. In the event of such a situation arising it will be necessary to press the question on the Government of India with a view to the amendment of the Act or at any rate an alteration in the method of the application of this particular provision.

The Indian Income Tax (Second Amendment) Bill.—The views expressed by the Chamber with regard to the Income Tax (Second Amendment) Bill were fully explained in the annual report for 1927; the object of the Bill was to render illegal certain practices, now legal, adopted by persons desirous of evading the payment of income tax and super tax particularly with reference to "one man" companies, and the Bill followed on a discussion of the subject which went back for several years. As was mentioned in the 1927 report, the Chamber has all along been doubtful of the wisdom of attempting such legislation, being apprehensive that the difficulties to which it would give rise would be worse than the evil it was sought to meet. At the Simla session of the legislature in the early part of 1928 the Bill was referred to a Select Committee, but towards the close of the session it was learned that for the time being the Government did not intend to proceed with the Bill. It is however understood that the matter has only been postponed and that the Bill has not been dropped altogether.

The Indian Income Tax Rules, 1922.—The Committee recently addressed the Central Board of Revenue on an important question of principle arising in connection with an amendment of the Income Tax Rules, 1922. Section 59 of the Indian Income Tax Act gives the Board power to make rules for carrying out the purposes of the Act and sub-section (4) prescribes that the rule-making power is subject to the condition of previous publication. In June last the Central Board of Revenue published the draft of a revised rule 36 and of proposed new rules 36A and 37A. The proposed new rule No. 36A provided that an application, by a person not resident in British India, for refund of income tax under section 48 of the Act should be made in a specified form, and the proposed rule 37A prescribed that this application should be accompanied by a return of total income in a specified form. Separate headings were given in the form for detailed sources of income, and following the Parts were various Notes, two of which referred

to the item "Dividends from companies" and were in terms to which no exception was taken.

In September a notification published by the Central Board of Revenue issued the rules and the Notes referred to were then found to contain the following addition :—

Where a company derives part of its profits in British India and part outside British India, such portion of its dividend as is payable out of profits taxable in British India should be shown in Part I under item 7 and the balance in Part II under item 6.

If this addition had been included in the draft Note when first published, the Chamber would certainly have taken very strong exception to it. They regarded it as in principle open to serious objection, but apart from this, they considered it to be wrong that the Government of India should in the first place publish a draft rule for criticism and then, in the final publication, introduce a revision which amounted in effect to something entirely new. When addressing the Central Board of Revenue the Chamber took the ground that this was contrary to the spirit of the obligation imposed by the Act with reference to the publication in draft of new rules : for the Chamber construes the provisions in different Acts, under which draft publication of any rules or changes is imposed on Government, as meaning that no material change shall be made without adequate opportunity being given to the public to examine and criticise the proposed changes.

The Indian Income Tax Act, 1922: Section 2(11)(a): Penalty for the change of the financial year.—Section 2(11)(d) of the Act defines the term "previous year" as meaning the twelve months to 31st March next preceding the year for which the assessment is to be made; alternatively, if the accounts of the assessee have been made up to a date within these twelve months in respect of a year ending on a date other than 31st March, then at the option of the assessee the term "previous year" applies to the year ending on the day to which his accounts have so been made up. There is a proviso to the definition to the effect that if this option has once been exercised by the assessee, it shall not again be exercised so as to vary the meaning of the expression "previous year" as then applicable to such assessee except with the consent of the Income Tax Officer and upon such conditions as he may think fit.

The Committee, in consultation with the Income Tax Sub-Committee, had correspondence with the Central Board of Revenue, extending over some months, on the subject of the penalties exacted by the Income Tax Officers in respect of the change, by an assessee, of his financial year. The subject is a highly technical one, and it was dealt with in considerable detail both by the Board and by the

Chamber; but they were not able to overcome a fundamental difference of doctrine, and it was not possible to arrive at a common standpoint. The Board, however, stated that they would always be prepared to consider, and to advise Commissioners of Income Tax in regard to, any case where it appeared that the terms imposed by the Income Tax Officer, when sanctioning a change of accounting period, had the effect of rendering the assessee liable ultimately to pay more tax than he would have had to pay had he not changed his accounting period. But the Board explained that this undertaking would not apply to cases where the effect was simply that the assessee had to pay more tax ultimately than if he had happened to change his accounting period at some other time. The Committee suggested to the Board that instructions should be issued to Commissioners of Income Tax to furnish to assessors, on application, information as to the additional assessment that would be imposed in the event of the financial year being changed.

The Indian Income Tax Act, 1922: Section 10: Unappropriated depreciation allowances.—Section 10 of the Income Tax Act provides that tax shall be payable by an assessee under the head "business" in respect of the profits or gains of his business, and that such profits or gains shall be computed after making certain allowances. Sub-section (2)(vi) relates to the allowance for depreciation, and proviso (b) to the sub-section states that where full effect cannot be given to such allowance in any year owing to there being no profits or gains chargeable for that year, or owing to the profits or gains chargeable being less than the allowance, the allowance, or the part of the allowance to which effect has not been given, as the case may be, shall be added to the amount of the allowance for depreciation for the following year.

In July the Associated Chambers of Commerce of India & Ceylon invited the views of the Chamber on a case which had arisen in one of the provinces. An assessee was the proprietor of two businesses, one working at a loss, and the other at a profit. The Income Tax Officer ruled that the depreciation allowances in the profits of each business must be treated strictly in relation to that business; and that the unappropriated depreciation on the business making a loss could not be admitted as an allowable deduction from the profits of the business making a profit. The provincial Commissioner of Income Tax supported the opinion of the Income Tax Officer. The Committee of the Chamber considered the point in consultation with the Income Tax Sub-Committee, and they did not agree with the view of the income tax authorities. There is nothing in the Act to compel an assessee to keep separate accounts for each of his various undertakings, and he is entitled to charge his expenditure on all purchases, wages and other expenses to one account for each head if he wishes to do so, crediting his various sales to one sale account. Similarly, he is entitled to treat his

depreciation allowance on all his separate businesses as one single allowance. The test is in fact quite simple. If the businesses are brought together by the income tax authorities for the purpose of ascertaining the effective rate of super-tax, or income tax, on the proprietor of several undertakings, the same principle should be applied in determining whether depreciation in respect of each of these different undertakings should be treated as one depreciation.

A resolution on the subject in the following terms was adopted at the annual meeting of the Associated Chambers in Calcutta in December 1928 :—

That this Association is of the opinion that in the case of an assessee who is the sole proprietor of two or more businesses working under the same name and style, some working at a loss and the others at a profit, the unappropriated depreciation allowance of the business or businesses making a loss should, in the assessment of income tax or super-tax, be admitted as an allowable deduction from the profits of the business or businesses making profits.

The Indian Income Tax Act, 1922: Section 18(2).—

Under this section any person responsible for paying any income chargeable under the head "salaries" must, at the time of payment, deduct income tax on the amount payable at the rate applicable to the estimated income of the assessee under this head. But there is a proviso to the effect that such person may, at the time of making any deduction, increase or reduce the amount to be deducted for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct. A member of the Chamber invited an expression of opinion on a point arising in connection with the section. An employee had left their service in the course of the year : on revising his estimated income for the year the firm found that tax in respect thereof had been overpaid : they accordingly refunded to him the amount overpaid : and they recovered it by deducting a corresponding amount from the amount paid by them to the income tax authorities on account of income tax deductions from the salary payments of their other employees. The income tax authorities held that this procedure was not in order, and that it was a matter for the individual assessee himself to claim a refund.

The point was considered by the Income Tax Sub-Committee and, agreeing with the opinion expressed by them, the Committee replied to the member that, while the method adopted was certainly reasonable and practical, it did not appear to be in accordance with the provisions of the Act; it involved adjustments in respect of individuals other than the particular assessee in question, and this did not seem to be within the terms of the proviso referred to above.

The Committee had also under consideration an enquiry from a member of the Chamber as to whether it is necessary to deduct income-tax from the first month's salary of a new assistant who does not arrive in Calcutta until the beginning of the second month

of his agreement; the position thus being that, although the salary for the first month is paid here, the assistant was not resident in India in the period to which it is applicable. The Committee replied that it is quite clear that income-tax should be deducted. Section 4(1) of the Income Tax Act provides that the Act shall apply to "all income, profits or gains, as described or comprised in section 6, from whatever source derived, accruing or arising, or "received in British India," etc. Section 6 proscribes the heads of income which are chargeable to tax, and one of these is "salaries".

The Indian Income Tax Act, 1922: Liability of perquisites.—In May the Karachi Chamber of Commerce forwarded to this Chamber a copy of a letter received by one of their members from the Central Board of Revenue on the interesting question whether the staff of an office should pay income tax in respect of the value of the tiffin provided by the office. The Board's reply was to the effect that there was a misunderstanding on the part of the income tax authorities. Perquisites, such as the value of free lunch, domestic service, steamer passages, etc., provided by employers for their employees are, the Board confirms, not liable to tax, since they are not money and cannot reasonably be regarded as convertible into money by the recipients.

The Indian Income Tax Act, 1922: Section 19A.—

The report of the Chamber for 1927 explained the position with regard to the application of section 19A of the Income Tax Act to sterling companies. The section provides that the principal officer of every company shall each year furnish a return of the names and addresses, as entered in the register of shareholders, of the shareholders to whom a dividend, or aggregate dividends exceeding a prescribed amount has or have been distributed during the preceding year, and of the amount so distributed to each shareholder. It was never contemplated, when the section was introduced, that any attempt would be made to enforce the provisions of the section in the case of sterling companies, because it is recognised as being impossible for the representatives of such companies in India to comply with the requisition. The demand was however made in respect of the year 1925-26; it was subsequently dropped by the authorities but it was again renewed in respect of the year 1926-27, this demand also being subsequently abandoned. In a discussion which the Committee of the Chamber had in August 1927 with the Member for the Central Board of Revenue, the Member stated, with reference to this subject, that Government might be prepared to consider the question of suspending, by executive order, the operation of the section in the case of companies possessing no share register in India. The Committee were informed by the Central Board of Revenue in March that it had been decided to suspend until further orders the application of

section 19A to companies whose dividends are paid outside British India.

The Indian Income Tax Act, 1922: Section 20: Certificates on dividend warrants.—The report for 1927 referred to this subject at some length, and during the past year also it has been under discussion on several occasions. In March the Income Taxpayers Society, London, addressed the Chamber, stating that shareholders of certain companies in India were put to trouble in obtaining repayments of income tax both in the United Kingdom and in India through failure to show clearly on dividend counterfoils the amount of income tax and super tax paid in India or, in cases where the dividends were paid "free of tax", the rates at which tax had been paid. The Committee of the Chamber, after consultation with the Income Tax Sub-Committee, explained to the Income Taxpayers Society in reply that they were not quite clear as to the real difficulty, because they understood that the certificates attached to dividend warrants issued by companies in Calcutta generally showed the rates at which income tax and super tax had been or would be paid to Government. The attention of members of the Chamber was however drawn to the matter, and members were recommended to revise the form of certificate given by them in any cases where the information desired might not be already given.

Subsequently the Chamber was addressed by the Associated Chambers of Commerce of India & Ceylon on the subject. The Association had received a letter from the Bombay Chamber of Commerce referring to a letter received by them from the Income Taxpayers Society similar in terms to that received by the Bengal Chamber. The Bombay Chamber dealt with the question at some length and put forward a draft form of certificate which they thought would meet the difficulty. When the Income Tax Sub-Committee were considering this draft form, they also had before them a further form of certificate used by a company in Burma, a copy of this having been received by the Associated Chambers from the Burma Chamber of Commerce. The Sub-Committee's idea was to devise, if possible, a form of certificate which might be recommended for adoption as a standard form applicable to all cases. To be effective, such a certificate should show the relevant particulars of the super tax paid by the company, but the Sub-Committee found themselves faced with the difficulty that in the case of interim dividends at any rate the effective rate cannot be given until the end of the company's year, after the profits have been ascertained. It has been common in actual practice to take the previous year's figure, but this is not in accordance with the law.

The question was discussed at some length with Mr. A. R. Loftus Tottenham, C.I.E., I.C.S., Member of the Central Board of

Revenue, at a meeting which the Income Tax Sub-Committee had with him in August. So far as regards the refund under section 48 (relief in respect of small incomes) the point seems clear enough; the rate to be entered in the certificate is the rate applicable to the time when the dividend is declared. But in the case of section 49 (double income tax relief) it is necessary to wait until the figures for the complete year are known and the assessment has been made. It is not easy to see how the difficulty can be got over without an amendment of the Act which will recognise the calculation of the super tax rate on the basis of the previous year. The same question has of course arisen in respect of the income derived by a company from tax-free securities, when it has been argued that the certificate furnished by the principal officer should be to the effect that income tax has been, or will be, paid on a percentage only of the profits and gains—the remaining percentage representing the tax-free interest. Mr. Loftus Tottenham arranged that the matter would be examined with regard both to the question of super tax and to the question of tax-free securities.

The question was also discussed further at a meeting which the Income Tax Sub-Committee had, later in the year, with Mr. W. Gaskell, C.I.E., Officiating Member of the Central Board of Revenue, and it is still the subject of examination by the Board.

Another question relating to the certificates on dividend warrants was before the Associated Chambers of Commerce of India & Ceylon during the year. One of the Chambers drew the attention of the Association to a case in which an Income Tax Officer refused to accept the certificates of payment of tax and insisted on confirming such payment with the Income Tax Officers concerned. A reference to the Chambers for their experience in the matter indicated that in most cases a similar occurrence had not been reported, although in the case of one or two Chambers there were instances of a like nature. The correspondence raised the question whether it would be expedient for the Association to make representations on the subject to the Central Board of Revenue or to press for an amendment of the Act. Several Chambers expressed themselves as being in favour of action being taken towards making certificates on dividend warrants acceptable to Income Tax Officers without further reference, but on the other hand the opinion was stated that objection could not reasonably be raised to the action of the Income Tax Officer in requiring confirmation unless the result were to delay a settlement unnecessarily.

The Indian Income Tax Act, 1922: Section 21: Annual return of a company registered in one province and working in another.—Some little time ago a point was brought to the notice of the Chamber which is of interest to companies registered in one province and working in another. The

point related to the annual return under section 21, and it was raised in the case of a tea company registered in Calcutta, with its gardens in Assam. Some years ago an arrangement was made between the income tax authorities in Calcutta and Assam, and a firm of managing agents, in accordance with which the managers of gardens were to submit to the local Income Tax Officers, monthly and annual statements in respect of salaries paid by them to garden employees. The managing agents, on the other hand, were to submit to the income tax authorities in Calcutta a monthly statement for any month in which they made payment of any commission or bonus to any garden employee, and also an annual return under section 21 in respect of any such commission or bonus paid during the previous year. This procedure is in fact followed by several managing agents, but in one case the practice has been for the managing agents, when paying commission, to make the deduction of income tax in Calcutta but to submit the annual return under section 21 to the local Income Tax Officer in Assam. The latter system has not been found to be convenient, as there is no means of checking any mistake which may occur in the annual return, and the Commissioner of Income Tax, Bengal, with whom the Income Tax Sub-Committee of the Chamber were in correspondence on the question, asked the agents either to make the deduction in Calcutta and to forward the annual return to the officer concerned in Calcutta, or to allow the garden managers to make the deduction and to furnish the annual return in respect of it to the local Income Tax Officers.

The Indian Income Tax Act, 1922: Section 50: Double income tax relief.—It was mentioned in the report for 1927 that this subject had been under consideration and that at the annual meeting of the Associated Chambers of Commerce of India & Ceylon in December of that year a resolution was adopted requesting Government to amend section 50 of the Income Tax Act so as to provide for an extension of the period during which a refund may be allowed where delay over which the assessee has no control has occurred in the United Kingdom. The position hitherto was understood in Bengal to be that an intimation to the income tax authorities that it was intended to submit a claim for refund in due course would be quite in order if submitted within one year from the end of the financial year in which the income tax was recovered. In practice this has certainly been recognised by the authorities here and, as far as is known, the practice has never been called in question.

It came to the notice of the Chamber that in Correction List No. 14 to the Income Tax Manual, dated 25th November 1927, there was the following sentence :—

Page 137. Insert the word "calendar" between the words "the" and "year" in line 2 of sub-paragraph 3 on the page.

The effect of this change—if it were *intra vires*—would have been that a claim for refund, or an intimation that it was intended to claim a refund, would in future have to be submitted on the following basis :—

- (a) not later than December 1928, if the tax in respect of the year 1927-28 had been recovered any time in 1927 prior to 31st December 1927 instead of, as hitherto, the period for submission of the claim or the intimation being up to 31st March 1927;
- (b) not later than December 1929, if the tax in respect of the year 1927-28 had been recovered any time subsequent to 1st January 1928, instead of, as hitherto, the period for submission of the claim or the intimation being up to 31st March 1929.

That is to say, in the case of tax recovered before 31st December the period for submission of the claim or the intimation of the intention to claim was shortened by three months, whereas in the case of tax recovered after 31st December the period was lengthened by nine months. It may however be taken for granted that the cases in which it is possible to put off paying the tax until after 1st January are likely to be comparatively few.

So long as the income tax authorities continue to accept intimations, as is the present practice in Bengal, the question is not of vital importance, because assesses will presumably take care to make their claim, or to lodge the intimation of the fact that they intend to make the claim, before the 31st December instead of before the 31st March. But the question was of very vital importance in respect of tax recovered in the calendar year 1926 for the year 1926-27, because presumably a considerable number of assesses, following their usual practice, would have lodged or would lodge the necessary intimation between the 1st January and the 31st March 1928. If the authorities had insisted on applying this new reading of the instruction to such cases, the matter would presumably have been contested in the courts. The Associated Chambers however made representations with a view to ensuring that the change was not allowed to prejudice the interests of any assesses on the lines indicated.

The Indian Income Tax Act, 1922: Section 54.—At the meeting of the Associated Chambers of Commerce of India & Ceylon in December 1927 a resolution was unanimously adopted recording strong disapproval of the suggestion of the Indian Taxation Enquiry Committee that section 54 of the Indian Income Tax Act, regarding secrecy, might be so amended as to permit income tax officers to issue to local authorities lists of persons assessable to local profession taxes. The resolution recorded further that, in the opinion of the Association, the secrecy of income tax returns was of paramount importance and should be strictly preserved. The Association was subsequently informed by the Government of India, Finance Department (Central Revenue), that it had been decided not to pursue the proposal, as the balance

of opinion was against it and as the Government of India's own view coincided with that of the majority of local Governments and administrations.

The Indian Income Tax Act, 1922: Super-tax.—In June the opinion of the Chamber was invited by the Associated Chambers of Commerce of India & Ceylon on a question in connection with super-tax. It appeared that one of the Chambers had been in correspondence with the Central Board of Revenue regarding the anomaly that super-tax is payable in respect of the profits of a company in excess of Rs. 50,000 irrespective of the capital of the company. The Chamber in question considered that the tax should begin to be payable at a point bearing some equitable relation to the capital, but a reply was received from the Board to the effect that this view had already been considered and rejected by the Government of India and that the Board did not in the circumstances feel at liberty to discuss the objections to the suggestion, this being a matter for the consideration of the Government of India, and the decision of the legislature.

The Committee, after consultation with the Income Tax Sub-Committee, replied to the Associated Chambers that they did not consider that any useful purpose would be served by pressing the matter. The suggestion had already been discussed on more than one occasion, and in 1921 this Chamber was informed that after consideration the Government of India had come to the conclusion that a super-tax graded according to the capital of the company would be unworkable in practice. The Committee added that they did not think there was any likelihood of Government reconsidering this decision.

The Committee were subsequently informed by the Associated Chambers that the reference to the Chambers indicated that the view stated by the Bengal Chamber was held by a number of the Chambers and that in the circumstances no action had been taken in the matter.

The Indian Income Tax Act, 1922: Demands for information.—In the report of the Chamber for 1927 reference was made to discussions which took place in that year on the subject of demands made by the income tax authorities for information intended primarily, not for the purpose of enabling them to check the returns of the persons from whom the information was demanded, but rather to assist them in assessing other persons. The subject has been further discussed during the past year in connection with particular cases brought to the notice of the Committee and the Income Tax Sub-Committee. It is felt that if such information, when demanded, is refused, the income tax authorities may perhaps be able to enforce its production under section 22(4) of the Act; although

there is also a feeling that sometimes the information is not likely to be as useful to the authorities as the latter may hope because any figures obtained would probably not be found to appear in the same way in the accounts of the payee, in which they would be subject to deductions, adjustments, etc. The position, as the Chamber understands it, is generally that the income tax authorities are dependent on the assistance they can receive from the public in such matters; and that they have found over and over again that when the assistance is given they receive information which enables them to assess persons who would otherwise have escaped. The matter is, however, not free from difficulty, and the position of the assessee called upon for such information was the subject of discussion at the annual meeting of the Associated Chambers of Commerce of India & Ceylon in December, when a resolution in the following terms was adopted:—

That in the opinion of this Association section 37 of the Indian Income Tax Act, 1922, should be amended so as to make it clear that the powers conferred upon the officers mentioned in that section shall be employed only for the purpose of enabling the said officers to make an assessment where any person has failed to furnish a return or for the purpose of enabling such officers to check any returns furnished to them; and that in respect of any requisition made under that section the name of the said person shall be given. Further, that to remove any doubt as to the powers of the income tax officer under sub-section 4 of section 22, a similar amendment be made to that sub-section.

The Indian Income Tax Act, 1922: Assessment of a new partner of a firm.—The Committee have been in correspondence with the Central Board of Revenue on a question relating to the assessment of a new partner of a firm who has drawn a salary in the previous year. In consultation with the Income Tax Sub-Committee they had under consideration the following questions in particular: (a) whether a new partner's notional share in the firm's profits of the previous year should be assessed at the rate applicable to that share plus any income liable to tax (other than salary) that he received in the previous year; and (b) whether his salary received in the previous year should be assessed at the rate applicable to such salary plus any other income liable to tax, other than the notional share of profits. The Committee, and the Income Tax Sub-Committee, answered both these questions in the affirmative and they were also of the opinion that the new partner's income of the previous year, other than salary and notional share of the profits, should be assessed at the rate applicable to the notional share plus other income than salary. They considered however that the assessee should be allowed, if he so desired, in cases where the firm's year does not end at 31st March, to alter his year from 31st March so as to bring it into line with that of the firm. The Committee assumed also that when the assessment was being made up, the new partner would receive credit for the tax already paid by him on his salary during the previous year by deduction at source.

The subject is still under discussion with the Central Board of Revenue.

The Indian Income Tax Act, 1922: Liability to super-tax of a sterling company's dividends.—In the early part of the year the Committee, in consultation with the Income Tax Sub-Committee, replied to an enquiry received from a member of the Chamber in which an expression of opinion was invited on a point in connection with the assessment of a sterling company, registered in London, to super-tax. The company was assessed to super-tax in India in respect of a dividend received by it in London in sterling from another sterling company, such dividend not having been remitted to India. The member was informed that the Committee, and the Sub-Committee, were of opinion that the dividend in question was not liable to super-tax in India.

The case was again before the Chamber at a later date. The position was that an appeal was taken to the Commissioner of Income Tax, Bengal, on the point, and that he dismissed the appeal and confirmed the assessment. He held that the profits from which the dividend was paid "accrued or arose" in India, and that the fact that the dividend was paid in England was immaterial; he distinguished such income from interest on sterling securities, the payment of the latter interest not being dependent on the earning of profits, whereas the dividend in question was entirely dependent on the earning of profits. The point is an arguable one, and it was further discussed by the Income Tax Sub-Committee. The case will be more easily followed if the two companies are called respectively A and B. Both are sterling companies working in India, and A, holding shares in B, receives the dividend in question in sterling in London and retains it there. It was argued, that in contending that the profits from which the dividend was paid by B to A "accrued or arose" in India, and that for this reason the dividend was liable to assessment to super-tax in A's hands, there was confusion of the assessment of A with that of B. Admittedly B's profit arose in India, but A's profit from the dividend arose in London, where the distribution was in fact made, and it was connected with India, the source of the original profit, only remotely; A's position, in fact, is the same as that of any individual shareholder in B resident in the United Kingdom (or, for the matter of that, even resident in India as long as he does not take the dividend out to India).

In practice, and in view of the provisions for double income-tax relief, the point is not one of very great importance at the present moment. The Chamber referred the question for the opinion of the Indian Tea Association, as tea companies are specially affected by the position. The Association replied that they were inclined to the view that the matter was not one of pressing

importance to tea interests at any rate for the time being and in the circumstances the Committee did not take the question further.

The Indian Income Tax Act, 1922: Liability to tax of commission paid to an employee while on leave.—The Committee, after consultation with the Income Tax Sub-Committee of the Chamber, replied to an enquiry received from a member as to whether a bonus or commission remitted home to an employee on leave in the United Kingdom is exempt from Indian income tax in the same way as is a leave salary or leave allowance paid at home. Section 7(1) of the Act prescribes that the tax shall be payable by an assessee under the head "salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages. Section 60 of the Act prescribes that the Governor-General in Council may by notification make an exemption, reduction in rate or other modification in respect of income tax in favour of any class of income, or in regard to the whole or any part of the income of any class or persons. In exercise of the powers conferred by this section the Governor-General in Council has notified that the following classes of income shall, *inter alia*, be exempt from Indian income tax:—

"Leave salaries or leave allowances paid in the United Kingdom or in a Colony to officers of local authorities, or to the employees of companies or of private employers on leave in the United Kingdom or in such Colony".

The fact that the wording of section 7(1) places commissions on the same footing as salaries in the matter of liability to tax may be advanced to support the argument that they should be treated similarly when paid to an employee on leave out of India. To decide otherwise would result in hardship to an employee on a small nominal salary and comparatively large commission. On the other hand, the wording of section 7(1) distinguishes between "salary" and other payments received by an assessee "in addition to" salary, and it can be argued that to assess a payment under the heading "salary" does not necessarily mean that it is salary and nothing else.

The point is not therefore free from difficulty, and the Income Tax Sub-Committee did not think that it was possible to establish a definite principle, as much must depend on the particular circumstances of the individual case.

The Indian Income Tax Act, 1922: Contributions to charity.—A press communiqué issued by the Government of India in March referred to the custom of Indian traders in charging their customers or clients a small fee on each transaction, the proceeds being, it was supposed, devoted to religious, charitable or

educational purposes. The press communiqué stated that considerable discontent had been caused by the disallowance of deductions claimed by income tax assesses on account of expenditure of this class, and that the Central Board of Revenue had decided that in future customary subscriptions by clients and customers for religious or charitable (including educational) purposes and for religious or charitable expenditure by an assessee should be left out of account altogether in computing taxable income, provided that the Income Tax Officer was reasonably satisfied that the sums in question were really applied by the assessee to the object for which they were ostensibly collected. The Board had also, it was stated, directed that such subscriptions should not be separated from the business expenses of the subscriber and disallowed in assessing him. In view of the principle established in this press communiqué, the Committee asked the Commissioner of Income Tax, Bengal, to confirm that in the case of annual or usual subscriptions made by an assessee to institutions, or for purposes which are religious or charitable (including such as are educational) these subscriptions would be allowed as deductions in the calculation of the assessee's taxable income.

In reply the Commissioner of Income Tax held that the payments referred to in the press communiqué are in the nature of compulsory contributions in accordance with long established custom, and that from an income tax point of view both receipts and payments may be regarded as having only a very indirect connection with an assessee's business. The receipts are not, in fact, regarded by the income tax authorities as part of an assessee's income or profits any more than the expenditure is regarded as being incurred for the purposes of the business. The Commissioner held that, on the other hand, annual or usual subscriptions to institutions or for charitable purposes, such as were instanced by the Committee in their letter to him, are voluntary payments out of profits and, as such, not allowable in the expenses of the business; and that they cannot by any interpretation be brought under any of the allowances mentioned in section 10(3) of the Act.

The Committee, and the Income Tax Sub-Committee, were of opinion that the distinction between "voluntary" contributions, paid after income has been earned, and "compulsory" contributions (part of the process of earning), where both may be equally a matter of long standing, was so fine as not to justify discrimination in treatment; but while they considered it a matter of regret that the distinction should have been drawn, they came to the conclusion that no good purpose would be served by carrying the matter further.

The Indian Income Tax Act, 1922: Exemptions.—The Committee in consultation with the Income Tax Sub-Committee considered the terms of a notification by the Government

of India, Finance Department, (Central Revenues) No. 8, dated 24th March 1928. The notification amended the terms of notification No. 878-F., dated 21st March 1922, and the effect was to add a new class of income to the classes of income exempt from the payment of tax but to be taken into account in determining the total income of an assessee. The new class consisted of sums received by an assessee on account of salary, bonus, commission or other remuneration for services rendered or in lieu of interest on money advanced to a person for the purposes of his business, where such sums had been paid out of or determined with reference to the profits of the business, and on that account had not been allowed as a deduction but had been included in the profits on which income tax had been assessed and charged under the head "business"; and there was a proviso that such sums should not be exempt from the payment of super-tax unless they were paid to the assessee by a person other than a company and had already been assessed to super-tax.

The Committee asked whether the Chamber might be informed as to the Government of India's reasons for making the change indicated; and, if the object in view was to remedy some defect which previously existed, they asked for an explanation as to the nature of the defect.

The Finance Department (Central Revenues) replied that the notification referred to was issued in order to make it clear that the sums in question should not be taxed twice over. It was, they explained, sometimes arguable that the sums could not be claimed as business expenses by the persons paying them—there was, they stated, a decision in the Madras High Court to that effect in regard to one of the classes of payments referred to, namely a share of profits paid in lieu of interest—while in all cases such sums would be taxable as income of the recipient. It had therefore been decided that where the payer cannot legally claim any of these sums as a deduction they should not be liable to income tax again in the hands of the payee. Government added that it appeared reasonable to them that these sums should be included in his total income and that when the payer is a company liable and assessed only to the flat rate of super-tax (but not otherwise) they should not be exempt from super-tax in the hands of the payee.

The Indian Income Tax Act, 1922: Interest on tax-free securities.—After consultation with the Income Tax Sub-Committee the Committee replied in April to a reference made to them on this subject by a member of the Chamber. The member—a company—had been asked by an Income Tax Officer in another province whether the profits for the year to 31st December 1925 included income from interest on tax-free securities and, if they

did, its proportion to the total income. The Income Tax Officer stated that this information was required in order to deal with applications from shareholders for refunds of tax in respect of their dividends from the company. The member replied that the income for the year mentioned did in point of fact include interest on tax-free securities, but declined to state the proportion which the total of this interest bore to the assessable total income, arguing that, although the income was tax-free, charges had been incurred chargeable against the interest received.

The Chamber expressed the opinion that if the Income Tax Officer in question approached the company with his enquiry, it would be in order to refer him to the Income Tax Officer of the district in which the company was assessed, i.e., Calcutta, the assessing officer, and not the assessee, being the correct person to give the information. This was in accordance with the following remarks contained in a letter of 8th November 1927 received by the Chamber from the Central Board of Revenue :—

What is proposed therefore is that the certificate should indicate simply whether or not the entire profits are taxable. If it shows that only a part is taxable, the Income Tax Officer will apply the correct percentage, and arrangements will be made to communicate promptly to all Income Tax Officers the relevant percentages relating to important companies of whose profits an appreciable proportion is not liable to tax. The Board believes that this system will not cause any inconvenience and it has been unable to devise any satisfactory alternative.

Provident Funds and income tax.—Reference has been made in several recent reports of the Chamber to the distinction which the law makes between the employees of private firms, companies and associations, and those of Government and quasi-government organisations in the matter of Provident Funds; and it has been explained that endeavours have been made to have the Act amended so as to extend its provisions to properly constituted Provident Funds of firms, companies, etc. The question has formed the subject of resolutions adopted at the annual meetings of the Associated Chambers of Commerce of India & Ceylon in 1926, 1927 and 1928, but the position is still unsatisfactory. Meantime, however, in October last, an important letter on the subject was received from the Government of India, Finance Department. It appeared from this that the Government of India had addressed local Governments and Administrations on the question, stating that they had formed the opinion that it would be justifiable to confer upon private provident funds immunity from income tax on the subscriptions of individuals and on the interest on securities held by the trustees of a fund; the proposal being, however, subject to the following conditions regarding the regulations and constitution of the provident funds :—

(a) that the regulations are approved by Government and the accounts are open to inspection by income tax authorities;

(b) that the subscriptions of employees cannot be finally withdrawn from the fund, except in the event of dismissal, retirement or death, or in compliance with a process of law;

(c) that the employers' contributions are irrevocable save in the event of the misconduct of the employee;

(d) that the employer is in no circumstances permitted to forfeit the employee's subscriptions; and

(e) that the funds are created as trusts.

The Government of India added that they were still not prepared to extend to such private provident funds the full benefits of the Provident Funds Act. It may be explained that these benefits cover—besides exemption from income tax in favour of contributions and of interest on the funds' investments, the following :—(a) immunity of compulsory contributions from attachment; (b) the handing over to the widow of a subscriber, free from any debt incurred by him or his widow prior to his death, of the whole amount standing to his credit in the fund; and (c) the right of a member of a fund to nominate the person to whom his provident fund amount shall be payable in the event of his death.

The Government of India explained that they were prepared to legislate so as to grant concessions with reference to the exemption from tax of the contributions of subscribers, and of the interest on the investments of a fund, but they have meantime asked for the views of local Governments regarding this proposal. The Committee addressed the Government of Bengal, Finance Department, expressing the hope that Government would find it possible to accept the proposal for legislation on the lines indicated and expedite a reply to that effect to the Government of India.

The Government of India's proposals are unsatisfactory in this respect, that they do not definitely provide that the employee will be exempt from liability to tax upon the employer's portion of the Provident Fund which he draws on retirement; and this aspect of the question was the subject of discussion at the annual meeting of the Associated Chambers in December 1928. The Hon'ble Sir George Schuster, Finance Member of the Government of India, who was good enough to attend the meeting, gave a sympathetic reply on the general question, and it is hoped that the Government of India will so far modify their proposals to meet this point.

The Insolvency Acts.—In the report of the Chamber for 1927 reference was made to the resolutions in this connection adopted at the annual meetings of the Associated Chambers of Commerce of India & Ceylon in December 1926 and in December 1927. The resolution which was adopted in 1926 expressed the view that the Provincial Insolvency Act of 1920 does not provide sufficient safeguards to the community against dishonest debtors, and recommended that opinions should be invited by the Government of

India with a view to incorporating in an amending Bill such suggestions as might commend themselves as likely to afford further needed protection to creditors. In the course of the discussion on the resolution the Hon'ble Sir Charles Innes, then Member for Commerce, referred to the facts that the Civil Justice Committee on the whole commended the Provincial Insolvency Act, and that their principal recommendations for its amendment had since been given effect to in Acts Nos. 12 and XXXIX of 1926. He indicated that in the circumstances the Government of India would be reluctant to open the question by asking local Governments if they had any complaint against the working of the Act. The Government of India accordingly asked that in the first place the Associated Chambers should examine the points specifically raised in the course of the discussion.

In accordance with this request, the Association examined these points, and they also had before them certain more general considerations which are of importance in connection with all insolvency administration in India and which should, in their opinion be dealt with in any revision of the insolvency legislation that may be undertaken. As was indicated in the further resolution on the subject adopted at the annual meeting of the Association in December 1927, the opinions recorded by the Chambers have shown conclusively the need for the amendment, not only of the Provincial Insolvency Act, but also of the Presidency Towns Insolvency Act. The resolution accordingly recommended to Government that early steps should be taken in the direction of amending and unifying the law of insolvency, particularly with a view to improving the existing procedure regarding the appointment and control of Official Receivers or Assignees. At the time of this meeting the position was that the opinions recorded by the Chambers, and mentioned in the Resolution, had not been officially submitted to the Government of India, but a copy of these had been forwarded unofficially in order that the Hon'ble Member for Commerce, who was to attend the meeting, might be acquainted with the views expressed. As it happened, the opinions varied a good deal. That they should do so was not a matter for surprise, as the experience of the different Chambers in the working of the Acts in their respective areas naturally differed. But the fact that they did differ has perhaps tended to overshadow the more important fact that the views recorded by the Chambers do show most clearly that an enquiry by Government into the working of the present Insolvency Acts would not be by any means the vague enquiry apprehended. The Associated Chambers have accordingly forwarded the different opinions to the Government of India and in doing so they have invited special attention to the important matter of the fundamental difference in the operation of the insolvency systems at home and in India, particularly with reference

to the provisions in the English legislation laying on the Official Receiver certain duties in relation to the conduct of the debtor which are not included in the Indian Acts. Under the home system the Official Receiver is chiefly concerned with the conduct of the bankrupt, the duties in connection with the bankrupt's property devolving on the Trustee in Bankruptcy. In India the Official Assignee, under the Provincial Insolvency Act, and the Official Receiver in Bankruptcy in the English system, but the Indian Acts do not provide an official corresponding to the home Official Receiver; and the Chambers are of the opinion that the amendment of the Indian Acts should be undertaken to remedy the defect and to provide a public authority whose duty it will be to investigate, and to supervise, the conduct of the insolvent and to bring him to book in the event of his misconduct.

The whole question was the subject of a round table discussion by the delegates who attended the annual meeting of the Associated Chambers in Calcutta in December 1928, and this discussion resulted in a very much larger measure of agreement being arrived at in respect of the points on which there had previously been a difference of opinion among the Chambers. It is expected that the Associated Chambers will again bring the matter to the notice of the Government of India and press for early action to improve the position.

The Indian High Courts Bill.—The Committee had this Bill under consideration and they addressed the Government of India, Home Department, with regard to it. The Bill was introduced in, and passed by, the House of Lords, but in view of the prorogation of Parliament it lapsed; and should it be decided to proceed with it at some future date the procedure for bringing it before Parliament will have to be begun *de novo*. But the Committee considered it desirable that they should communicate to Government their views regarding it, because the measure was one which, if adopted, would very materially affect the interests of the commercial and other communities of the country. In their letter the Committee remarked on the anomaly that a Bill dealing with appointments to the High Courts of this country should be introduced in the Home Parliament without a reasonable opportunity being given for the examination of the proposals in India, but they dealt mainly with the proposals of the Bill. Briefly stated, it proposed to introduce changes in the Government of India Act, 1915, which would have the effect (1) of removing the present provision under which the appointment of Chief Justice in a High Court is reserved to barristers, and (2) of amending the provision under which at least one-third of the judges must be barristers by linking pleaders with them in this provision.

After careful thought the Committee came to the conclusion that these proposed changes could not be supported. The removal of the

reservation of the appointment of Chief Justice to a barrister would of course open the appointment to Civilian judges and pleader judges. The Committee emphasised that the Chamber would certainly be no party to a proposal that Civilians should be excluded from the High Court bench; indeed, they repeated an opinion which the Chamber had occasion to express in 1922 pressing the importance, of having Civilian judges there. But they felt bound to conclude that the early training of a Civilian, and his judicial experience before joining the High Court bench, were less likely to bring him into close touch with commercial law and commercial suits than in the case of a barrister, accustomed during the whole of his career at the bar to working on commercial actions; and these of course bulk very largely in the appeals that come before the High Court. The Committee considered that somewhat similar reasons applied to the proposal that the appointment of Chief Justice should be open to pleader judges, and they expressed concern with regard to the second proposal of the Bill—that the guarantee that one-third of the judges should be barristers would disappear. The adoption of the latter proposal might mean the exertion of political pressure to secure for the pleader branch of the profession the major share of appointments to the bench, and might even lead to the elimination of barristers altogether.

Apart from these objections on the merits of the Bill, the Committee expressed the view that the present is an altogether inopportune time for promoting such legislation, and that it would be well to leave the constitution of the High Courts alone at a time when grave constitutional changes are contemplated.

The Government of India informed the Committee that they were forwarding a copy of the Chamber's letter to the Secretary of State.

Bill to amend the Indian Merchandise Marks Act, 1889.—In March the Chamber was consulted by the Government of Bengal, Commerce Department, with reference to Mr. K. C. Neogy's Bill further to amend the Indian Merchandise Marks Act, 1889 (IV of 1889). The Committee invited an expression of the opinion of members on the provisions of the Bill, and they submitted it also to several of the Associations recognised by the Chamber and to the Chamber's legal advisers; and after consideration of the replies received, they addressed the Government of Bengal. The Bill proposes to give to the Governor-General in Council power to specify any imported goods in respect of which the importer, or the wholesale or retail dealer, must affix a trade description giving the place of origin. There is no provision in the existing law in this country which can compel the application of such a trade description to imported goods; what is required under the law as it stands is

that, if any indication of the place of origin is given on the goods, the description shall be correct.

In the Statement of Objects and Reasons attached to the Bill, Mr. Neogy mentioned that the Bill is mainly adapted from the recommendations of a Departmental Committee of the British Government regarding legislative action in the United Kingdom, and in his speech in the Assembly on 9th February, when moving for circulation of the Bill, he referred to the position of home legislation in regard to the question and explained that at the time of drafting the Bill he had not seen the home Act, which was passed only in December 1926. The home measure—the Merchandise Marks Act, 1926—is in fact much more comprehensive than the Bill. It provides in the first place that imported goods bearing the name or trade mark of a British manufacturer, dealer or trader, unless such goods have been exempted from the operation of the Act, shall not be sold, exposed for sale or distributed in the United Kingdom unless accompanied by an indication of origin. In the case of goods of any other class or description, the Act provides that after due enquiry His Majesty in Council may prohibit the sale or exposure for sale of imported goods in the United Kingdom, unless these bear an indication of origin. An elaborate procedure is set up in the Act, and this must be followed as a preliminary to the prohibition being made. It is possible that a similar procedure would not be practicable in India, but the fact that the machinery provided by the home Act is so elaborate indicates how essential it was considered to be, when that Act was framed, that the greatest care should be exercised prior to placing any restrictions on imported goods.

The Chamber did not take exception to the principle of the Bill so far as it related to the importation of goods—the question of sale is referred to below—but they were inclined to recommend that if the Bill was proceeded with, there should be inserted in it an obligation to make enquiries similar to those specified in the home Act. It should also provide for a report of a specially constituted Committee or Board—analogueous, say, to the Tariff Board—whose report would be published in the Gazette prior to any action being taken on it by the Governor-General in Council.

The Chamber was in more doubt as to the expediency of proceeding with the provisions of the Bill which related to the wholesale or retail sale of the goods, because of the impossibility which they foresaw in enforcing such a regulation throughout India. It is true that regulations of the kind might have a considerable moral effect, and that rival traders might be depended on to some extent to give information of breaches of the regulations by other traders, but on the whole the Chamber came to the conclusion that

it was better to do without provisions, the enforcement of which would at best be problematical; and for this reason they considered that the application of the provisions of the Bill should, subject to the suggestions they had made, be limited to the time of importation and not extended to the time of sale.

The Indian Limitation Act, 1908: Proposed amendment.—The Committee had under consideration a Bill further to amend the Indian Limitation Act, 1908, for the purpose of enlarging the period of limitation prescribed by Article 44 of the First Schedule of the Act. The Article relates to the period of limitation allowed to a ward, who has attained majority, for the purpose of setting aside a transfer of property by his guardian; the period prescribed is three years, and it begins to run from the time when the ward attains majority. The proposal made in the Bill—a private measure promoted by Mr. N. C. Kelkar, M.L.A.—is that the period should be amended to a period of twelve years from the date of delivery of possession to the transferee. This is the period allowed, by Article 126, to a Hindu governed by the law of the *Mitakshara*, to set aside his father's alienation of ancestral property. Mr. Kelkar considers that the two periods should be brought into line; he argues, indeed, that the existing position is anomalous in that an alienation made by a mother, as guardian for her minor son, is treated as being on a different basis from one made by a father in a joint Hindu *Mitakshara* family.

While the Bill may be considered not to affect commercial interests very closely, the Committee thought it desirable to examine its provisions, and they did so in consultation with the Chamber's legal advisers. The opinion which they expressed will be noted from the following extract from their letter on the subject to the Associated Chambers of Commerce of India & Ceylon, the Association having asked for the Chamber's views in the matter:—

The Committee are advised that the arguments in support of the amendment proceed on a misconception of the two Articles referred to, overlooking that the legal consequences following on a transfer, made by a guardian of his ward's property, are different from those resulting from an alienation of ancestral property by a father in a *Mitakshara* family. As is stated above, Article 44 deals with the alienation of property belonging to a minor. Under the Indian Contract Act, a minor is not competent to enter into contracts, and as he cannot therefore manage his own property the management is vested in a guardian who possesses authority to alienate the ward's property in certain circumstances. As a safeguard against fraudulent or imprudent alienation, a minor is given the right to have alienations set aside, and Article 44 prescribes the period allowed for taking action accordingly. It is immaterial whether the guardian is the mother or the father or any other relative of the ward.

On the other hand, Article 126 deals, as is stated, with alienations of ancestral property belonging to a *Mitakshara* family. The father of the family has only limited authority as manager of such property, and alienations made by him are void unless they are proved to have been made within the scope of his authority. Alienations of this kind differ from those of a ward's property which have been made

by his guardian because the former may be void *ab initio*, whereas the latter are only voidable.

It follows that a suit by a ward, who has attained majority, to set aside a transfer made by his guardian, is different in nature and scope from an action by a member of a Hindu *Mitakshara* family to set aside a disposition of ancestral property by his father. In the one case the suit is for the cancellation of an otherwise valid transfer, and in the other case the action is for the enforcement of rights which did not pass by the transfer. In the circumstances the Chamber is advised that there is no anomaly in the existing law, and that there is no necessity for the change proposed by Mr. Kelkar's Bill.

The Indian Petroleum Act, 1899: Carbide of Calcium.

—The Committee had under consideration certain proposals received from the Government of Bengal, Commerce Department, regarding the amendment of the rules regulating the importation, possession and transport of carbide of calcium in Bengal. Under the rules as they existed an applicant for a license to use carbide of calcium in the manufacture of acetylene gas must use a generating apparatus which, if manufactured in British India, must have been examined and certified by such competent authority as the local Government of the province of manufacture might authorise; if the apparatus had been imported, it must either have been so examined and certified, or be of a type approved by the Committee on Acetylene Generators appointed by the Department of His Majesty's Inspector of Explosives, London. It appeared that there was in fact no such Committee as this in existence, and it was accordingly proposed to amend the rules so as to provide that the generating apparatus, whether manufactured in British India or imported, must have been examined and certified by such authority as might be authorised by the local Government of the province in which the apparatus was to be used, not, as in the previous rules, the local Government of the province of manufacture.

The Committee examined the proposal, and they informed the Government of Bengal that they took no exception to that portion of it which related to the transfer of the responsibility for certification from the local Government of the province of manufacture to the local Government of the province in which the apparatus was to be used. But they considered that provision should be made in the rules to the effect that the authority, to which the local Government delegated the duty, would accept any type of generator passed by the Inspector of Explosives at home. With regard to apparatus manufactured in India, it was essential, the Committee thought, that definite conditions should be prescribed specifying what would be considered to constitute an approved generator, and it was suggested that these should be brought into effect simultaneously with the proposals under discussion; it was of importance, too, that the conditions should be identical in all provinces.

Government have informed the Chamber in reply that as regards the suggestion that the competent authority appointed to examine and certify acetylene gas generating apparatus should accept any type of generator passed by the Inspector of Explosives in Great Britain full information is not yet available regarding the British organisation for inspection purposes, but that if it is found that generators are passed by a competent authority in Great Britain, the Chamber's proposal will receive due consideration. With regard to the suggestion that conditions should be prescribed as to the constitution of an approved generator and that these conditions should be identical in all provinces, the question of prescribing definite conditions for testing the suitability of generators is, it appears, already under the consideration of the Government of India.

The Indian Electricity Rules, 1922.—Reference was made, in the annual report of the Chamber for 1927, to certain proposals put forward by the Government of India to amend the Indian Electricity Rules, 1922. The object in view was to provide that no electrical installation work, including additions, alterations, repairs and adjustments to existing installations, except petty repairs, should be carried out except by or under the direct supervision of a person holding a certificate of competency from the local Government. It was mentioned in the 1927 report that effect had been given to the proposals—of which the Chamber had expressed approval—and that the Committee had suggested to the Government of Bengal that the rule should be brought into force in this province as early as possible. In July the Committee were informed by the Government of Bengal that for financial reasons Government did not propose meantime to bring the rule into force in Bengal. The Committee, after consultation with the Electricity Sub-Committee of the Chamber, asked the Government of Bengal to reconsider this decision. The Committee quite recognised that no useful purpose would be served by merely introducing the rule without arranging any machinery to ensure the satisfactory training of workmen, and the examination of workmen for competency certificates. But they did not think that the expense involved in providing the necessary machinery would be so heavy as to offer a serious obstacle, and they strongly recommended that the question should be re-examined.

The Government of Bengal replied to the Chamber that they very much regretted that for financial reasons they were quite unable to open the matter, but that it would be taken up as soon as finances permitted. The Chamber enquired if they might be favoured with information as to the outlay from public funds that would be involved if the rule were brought into force and the Government of Bengal informed them that, in view of the several pending schemes of

re-organisation, which involved the staff of the Government of Assam as well as of the Government of Bengal, Government were unable to furnish detailed information on the subject; they added however that the chief additional expenditure for working the rule would be on account of the extra staff that would be necessary, and that this would be considerable. In view of the terms of Government's reply, the Committee decided to let the matter rest for the time being.

The Interest Bill.—The Committee had under consideration the Interest Bill, introduced in the Legislative Assembly during the Delhi session by Maulvi Muhammad Yakub, and they forwarded to the Government of Bengal, Judicial Department, an expression of their opinion with regard to it. The main object of the Bill, as the Committee understood the position, was to extend the rule in Hindu law which is called *damdoopat* to the whole of India without distinction of race or creed; under the rule a creditor may not claim in interest a sum greater than the amount advanced by him. The rule is at present in force in the Bombay Presidency, in Benar and in the town of Calcutta, but it is limited in its application to transactions between persons of the Hindu religion.

In the course of the discussion in the Assembly on the motion to circulate the Bill for opinion, Mr. F. W. Allison, M.L.A., referred to the fact that since 1922 no less than four Bills had been introduced, in each of which a clause regarding the extension of the rule of *damdoopat* was the most important; but none of these Bills proceeded further than the introduction stage. Mr. Allison briefly indicated the reasons why the extension of the rule was not regarded with favour, and pointed out that, as experience had shown, even within the limits of its operation, it had failed to attain the objects in view. The question of extending the rule was, in point of fact, considered at the time of the passing of the Usurious Loans Act of 1918, and the proposal to extend it was dropped. Considering all the circumstances the Committee of the Chamber, while entirely sympathising with any effort to relieve innocent debtors from rapacious creditors, expressed doubt as to whether the object was likely to be materially advanced by passing Maulvi Muhammad Yakub's Bill.

The Committee took the opportunity of drawing the attention of Government to a point that was raised in 1923 in a correspondence on a somewhat similar measure. At that time the Government of India stated that while opposing the measure on general grounds they were prepared to give an undertaking to obtain a complete report on the working of the Usurious Loans Act, 1918, so that steps could be taken to remedy any defects brought to notice. The

Committee asked the Government of Bengal whether the result of the Government of India's enquiry indicated that the Act works satisfactorily on the whole and whether the Government of India contemplate introducing legislation to give effect to any remedial measures that may be considered necessary : but they are so far without further information on the subject.

The Indian Patents and Designs (Amendment) Bill, 1928.—The Government of Bengal, Commerce Department, recently invited an expression of the opinion of the Chamber on the provisions of this Bill, which was introduced in the Legislative Assembly in March last. The measure represents a complete revision of the Indian law, based to a large extent on revisions of the home law undertaken in 1917 and on the recommendations of the British Empire Patents Conference of 1922. This Conference discussed the question of the proposed institution of a system of granting patents which would be operative throughout the British Empire, and representatives of the Patent Offices of His Majesty's Dominions and India attended it. The Conference considered whether it would be practicable to institute a system of granting patents which would be valid throughout the Empire, and they suggested measures with this end in view.

As was explained in the report of the Chamber for 1923, the Committee addressed the Government of India on the subject and stated that they agreed in principle that the institution of a British Empire patent was desirable.

The Committee have the Amendment Bill under consideration in consultation with the legal advisers of the Chamber.

The Dangerous Drugs Bill.—The Government of India's object in deciding to introduce the Dangerous Drugs Bill was to centralise and vest in the Governor-General in Council the control over certain operations relating to dangerous drugs, and to increase and render uniform throughout British India the penalties for offences relating to such operations. The Government of Bengal invited the views of the Chamber on the provisions of the Bill, and also on the question of establishing control over activities in India affecting transactions in opium abroad (transactions, that is to say, not involving the export of opium from, or the import of opium into, India); as, for example, if a firm in British India were to arrange transactions which might be objectionable internationally even although conducted between countries whose laws are such as not to constitute them offences. Control of this nature is already exercised in the United Kingdom. The Committee placed the papers at the disposal of members of the Chamber with a view

to obtaining expressions of opinion from those interested. They found that no exception was taken to the provisions of the Bill, or to the proposed establishment of control over activities in this country affecting transactions in opium abroad : and they informed the Government of Bengal accordingly.

The League of Nations: Commercial arbitration between nationals of different countries.—In the reports of the Chamber for 1923 and 1924 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. It proposed that the courts of the contracting nations should be bound to recognise the existence, in the contract, of a valid arbitration agreement : the effect of the adoption of this principle in India would be to oust the jurisdiction of the courts in the matter of their discretion to stay the proceedings in a suit on the application of either party when there has been an agreement to refer disputes to arbitration—a discretion ordinarily exercised by the courts in India unless the case is of a type that obviously should be dealt with by a legal tribunal rather than by lay arbitrators. The Chamber was, at the time, of opinion that the Protocol might be accepted subject to the reservation of this discretion, but they remarked that if it had provided for the reciprocal enforcement of arbitration awards in different countries this would have involved a very substantial departure from established legal principles : this difficult question was, however, expressly excluded.

The question again came before the Chamber in 1928 on a reference from the Government of India, Department of Commerce, through the Government of Bengal. It appeared that Government did not consider it possible to sign the Protocol subject to important reservations. Indeed, the number of countries which have acceded to it has been smaller than was hoped for, the reason being, it is thought, the absence of any arrangement for the enforcement of awards made in foreign countries. The matter has accordingly been further examined, and the result is that a Convention has been framed which is now open for signature along with the original Protocol of 1923.

The Committee of the Chamber considered the terms of the Convention in consultation with their legal advisers, particularly from the point of view whether the addition of the machinery it provides for the international enforcement of awards removes the objections that were taken to adherence to the 1923 Protocol, and whether such machinery is complete enough to justify the Government of India in reconsidering their decision not to accept the terms of the Protocol; and examination of the provisions of the Convention in

detail indicated that there are substantial weaknesses in the remedies provided by the new proposals. Indeed the conditions and the reservations are such as would in practice probably nullify to a very great extent any advantage that might be gained by India's accepting the Convention. On the whole, therefore, and looking at the question from a broad point of view and with regard to its possible benefits to commercial interests in India, the Committee informed the Government of Bengal that they could not see their way to recommend that the Government of India should adhere to the Convention.

Suggested registration of trade marks in India.—In July the views of the Chamber were invited, by the Associated Chambers of Commerce of India & Ceylon, on a suggestion that the question of the establishment of a Trade Mark Register in India should be considered. The question is a very old one, and it has frequently been before the Chamber in the past subsequent to its discussion at a conference of Chambers in January 1905, when the opinion was recorded that a system of registration of trade marks in India was neither practicable nor desirable. The last report in which the subject is mentioned is that for the year 1916. On each occasion when it has come up for consideration this Chamber has reaffirmed the previously expressed opinion that the existing law, as contained in the Indian Penal Code, the Sea Customs Act, and the Merchandise Marks Act, affords all reasonable protection against the infringement of trade marks, and does not require alteration. After considering the matter again the Committee informed the Associated Chambers of Commerce of India & Ceylon that they adhered to this view. The introduction of a law providing for registration would tend to place a new burden on the owners and users of trade marks. The right to, or property in, a trade mark is established by evidence of prior user in the mark, and there is ample provision in the existing statutes for the protection of such right or property. But under a registration law an owner, or a user, of a trade mark would have to establish his title by evidence of registration alone. The registration itself would involve considerable inconvenience and expense, and would almost certainly be a burden. Further, trade marks in their inception are frequently of little value, and it is only by long use that it is discovered whether a trade mark is of sufficient value to be protected against infringement.

CUSTOMS.

The Sea Customs Act, 1878: Section 30: Cash discounts.—In terms of the Sea Customs Act, 1878, import duty is assessed on the real value of the goods, and under section 30 real value is deemed to be (a) the wholesale cash price, less trade discount, for which goods of the like kind or quality are sold or are

capable of being sold at the time and place of importation, without any deduction except of the amount of the import duty, or (b) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at the place of importation, without any deduction. As members of the Chamber are aware, this particular section of the Act has given rise in the past to a considerable amount of argument—it has frequently been referred to in the annual reports—and the Committee have recently had under consideration the view of the Customs authorities that, in the case of goods purchased, say, in England, and paid for there before shipment, cash discounts allowed in respect of such payment cannot be admitted as deductions when the calculation of import duty is made. The Collector of Customs, replying to an enquiry from the Committee on the point, wrote as follows:—

The discounts allowed by different shippers to importers are so multifarious in their nature that it is impossible to do more than indicate the general principles which should govern their recognition for purposes of assessment. For the assessment of goods to *ad valorem* duty under section 30(b) of the Sea Customs Act, the "real value" is defined as "the cost at which goods of the like kind and "quality could be delivered", in other words, the price (less duty) which any ordinary person interested in the particular trade would pay for delivery ex-warehouse. A cash discount, which represents an allowance for payment of cash on delivery in Calcutta is, therefore, admissible in reduction of the gross invoice value. But a cash discount which is an allowance for payment prior to shipment from the exporting country, is clearly not relevant to the price actually chargeable for delivery in Calcutta, and cannot be admitted in reduction of an invoice value.

The Committee consider that the opinion expressed in the last sentence is open to argument. It seems to them that it can very well be contended that such a discount is relevant, and that in fact it governs the real value of the goods. The cash discount allowed for payment before export is not a small amount equivalent say, to the interest represented by giving credit for the few weeks during which the goods are in transit, but ordinarily ranges from 2½ per cent. upwards according to the trade concerned. The Committee are still in correspondence with the Collector on the subject.

Assessment of Customs duty on cables containing "pilot" cores.—The Committee had under consideration, in consultation with the Electricity Sub-Committee of the Chamber, a question on the subject of the assessment to import duty of cables containing pilot cores. They drew the attention of the Central Board of Revenue to the case of cables with power cores having a sectional area exceeding one-eighth part of a square inch but with small pilot cores, each with a sectional area of less, the result being that the cables were assessed to import duty at 15 per cent. under section 90A of the Statutory Schedule, instead of being admitted free under item 18A. Pilot cores are included in power cables so that it may be possible, in the power station, to read the electric pressure or voltage at the end of the cable. The existing definitions in items 90A and 18A were adopted as a consequence of the

recommendations of the Machinery Committee, 1922, and the purpose of framing the definition in the form in which it was adopted was to exclude, from the privileged rate, such items as cables for use in house wiring and for similar purposes which have a small sectional area. The Chamber expressed the opinion, when addressing the Board, that the definition of item 90A should be amended so as to provide for what is, for the reason explained, a serious anomaly. In a later letter they furnished particulars of comparative prices for various types of cable which showed that an increase in the size of the pilot core so that the sectional area of the pilot exceeded one-eighth part of a square inch (a) increased the f.o.b. value of the cable, but (b) avoided the 15 per cent. import duty, and (c) therefore reduced the ultimate price in India.

The Committee were informed in reply by the Central Board of Revenue that their letter had been transferred to the Commerce Department of the Government of India for disposal; and later they were informed by the Commerce Department that the views expressed by them had been noted by the Government of India. No explanation was given as to how the Government of India regarded these views and the Committee asked the Commerce Department for fuller information in this connection, and as to whether Government agreed with the Chamber as to the existence of a serious anomaly and the desirability of removing it. While this report was in the press a Notification was issued by the Government of India, Finance Department (Central Revenues), giving effect to the Chamber's representation.

Customs duty on compound and mineral oils.—A member of the Chamber interested in the import of compound oils for use in jute mill, marine and motor engines, etc., informed the Chamber that competition in the Indian market was very difficult because of the excessive Customs duty charged on compound oils. Compound oils containing more than 5 per cent. other than mineral matter are charged 15 per cent. *ad valorem*, while straight mineral oils are charged at a flat rate of $1\frac{1}{4}$ per gallon. It is understood that the reason for the higher duty is because an oil containing more than 5 per cent. of other than mineral matter might be used for other purposes than the lubrication of machinery; but the member suggested that if a guarantee were given that oils imported were for machinery lubricating purposes only, the duty chargeable should be the same as in the case of mineral lubricating oils imported for the same purpose.

The Committee considered the question in consultation with the interests concerned, but they found that there was a very considerable difference of opinion with regard to the proposal indicated, and they came to the conclusion that it was not possible for the Chamber to carry the matter further.

Customs duty and stamp fee on patent medicines -

In paragraph 192 of their report the Indian Taxation Enquiry Committee recommended the imposition of a tax on patent medicines, and the Government of India decided that the question of levying such a tax should be a provincial matter. In July the Committee issued to members copies of a letter received by them from the London Chamber of Commerce pointing out the undesirability of such a tax, and the replies which were received showed that those members interested in the subject agreed generally with the view that the imposition of a further duty over and above the existing duty of 15 per cent. should not be considered. The Committee informed the London Chamber accordingly.

With regard to the decision of the Government of India that the question of levying a tax on patent medicines was a matter for the provincial Governments, the Committee understand that the subject has already been examined in Bombay; they believe that it has been ascertained that the question is surrounded by difficulties, and that, if the taxation is not undertaken as a central measure, the feeling is that any scheme of taxation will be impracticable unless all the provinces adopt a common line of action.

The Import Tariff Schedule: Assessment of mixtures of cotton, wool and/or artificial silk.—It was mentioned in the report of the Chamber for 1927 that a good deal of discussion had taken place during the year with regard to the question of the assessment, to import duty, of cloths composed of mixtures of cotton, wool and/or artificial silk. It was explained that the question was, at the instance of the Bombay Chamber, subsequently brought up at the annual meeting of the Associated Chambers of Commerce of India & Ceylon. A resolution was then adopted recommending that, in order to do away with the present complicated method of calculating, for the purpose of assessment to duty, the percentage of the more highly taxed material contained in a fabric, the import duty on all piece-goods containing an admixture of artificial silk and cotton should be levied at the rate of 11% *ad valorem*; and that similarly the import duty on admixtures of wool and artificial silk, or wool and cotton, should be 15% and on silk admixtures 20%. The main change advocated in this resolution was the reduction of the rate of duty on artificial silk fabrics and on piece-goods containing an admixture of artificial silk and cotton from 15% to 11%.

The Government of India, Department of Commerce, informed the Associated Chambers that they had carefully considered the proposal but that they regretted they were unable to approve of it.

The Import Tariff Schedule: Alteration of headings.—In the report of the Chamber for 1927 it was mentioned

that, arising out of a discussion in connection with the tariff valuation of molasses, the Committee submitted a resolution at the annual meeting of the Associated Chambers of Commerce of India & Ceylon, recording disapproval of the action of Government in making changes in the headings of the Import Tariff Schedule without previously consulting importers likely to be affected by such changes. The Committee subsequently received from the Associated Chambers a copy of a letter to them from the Government of India, Department of Commerce, replying to the resolution. Government referred to the procedure followed by the Director-General of Commercial Intelligence for the revision of the tariff valuation schedules. He formerly consulted, either directly or through the Collectors of Customs, the principal Chambers of Commerce at the five major ports in November each year, both as regards changes in tariff values and the classification of the wares to which the values are applied. It was proposed that in future he should circulate to these Chambers all proposals affecting classification as such were received by him in the course of the first part of the year. The Chambers would be asked to furnish him with their views on the proposals by about September or October, and these would be taken into consideration by him in formulating his provisional proposals covering changes in both classification and values. Proposals affecting classification submitted during the latter part of the year would, unless urgent, be held over for circulation to Chambers in the following year.

After considering this proposal, and consulting associations and firms interested with regard to it, the Committee informed the Associated Chambers that they approved of the suggested procedure. The procedure was, in fact, slightly modified later so as to provide that circulation of the proposals for the alteration of headings should be made to Chambers of Commerce generally. In accordance with this procedure particulars were, during the year, received with reference to a number of different proposals for alteration.

The Indian Tariff (Cotton Yarn Amendment) Act.

The Indian Tariff (Cotton Yarn Amendment) Act became law in 1927, and the subject was referred to in the report of the Chamber for that year. The Select Committee which reported on it recommended that the local Governments should be asked to have special enquiries made as to the effect, on the handloom industry, of the increased import duty effected by the measure on cotton twist and yarn, and cotton sewing or darning thread, and to report on the subject six months after the Bill became law. The Government of India requested the Government of Bengal early in the past year to furnish a report on the position, and the Chamber's views on the point were invited by the Government of Bengal. The question is not one which very greatly affects the Chamber, the members of

which are not closely concerned with the handloom industry. But the Committee, with the assistance of the Yarns Sub-Committee, made enquiries, and the information placed at their disposal indicated that it was too early to determine whether the increase in the duty had had any effect on the handloom industry. The Committee accordingly suggested to the Government of Bengal that the enquiry might with advantage be deferred for a period of at least another six months, or even a year, by which time it should be possible to come to some more definite conclusion than would be justified at the time.

Indian Tariff Board: Proposed protection of the plywood and tea chest industry.—In March the Committee of the Chamber addressed the Government of India on a point which they regarded as of considerable importance in connection with the proposals for giving protection to the plywood and tea chest industry in India. From their consideration of the report of the Indian Tariff Board on the question, and of the press references to the Government of India's decisions with regard to the findings of the Board, it appeared to the Committee that the Government's proposals went considerably further than was required to give the measure of protection considered necessary by the Board, and that in effect the result of adopting them would be to make use, of what was avowedly only a protective duty, for the purpose of obtaining revenue by taxing another industry; and it was with this aspect of the question, and not with the merits themselves, that the Committee's letter was chiefly concerned.

On the basis of the estimated amount of protection required—10 annas per chest—and of the number of chests likely to be manufactured locally, five lakhs, the total amount that would have had to be paid to the industry, if the protection were given by way of a bounty on production, would have been Rs. 3,12,500.

Under the Government of India's proposals, as the Committee of the Chamber understood the position, the existing import duty of 15 per cent. *ad valorem* on plywood panels and battens and on fittings and linings would be maintained, and an additional 15 per cent. duty would be imposed upon plywood panels and battens. This extra 15 per cent. would admittedly be an additional burden on the tea industry, and according to the Government of India's proposals the industry would not be relieved of it. Taking the Tariff Board's figures as to the number of tea chests required annually, the number of imported chests is approximately 35,00,000 per annum. 15 per cent. on plywood panels and battens represents 4 annas per standard chest, so that the additional burden on the industry would, if the proposals had been given effect to, represent a sum of approximately Rs. 6,25,000 per annum, as against the total amount of protection required, namely, Rs. 3,12,500.

The Committee of the Chamber recorded their disapproval of proposals of any such nature. They held that the protection of an industry should not be made an occasion for penalising the consumer by extracting from him a revenue duty so much higher than is justifiable from the point of view of the protection required, and producing in amount a sum so much higher than would have to be paid if the protection were given by the grant of a bounty.

The Government of India did not proceed with their proposals on the lines indicated in their Bill, but it is understood that the question is being re-examined with a view to fresh proposals being put forward.

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. Thereafter the list was revised annually. It was, however, discontinued in 1919, as cotton piece-goods and all other cotton goods were then 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 now revise it yearly as they did before. During September the Director-General of Commercial Intelligence and Statistics asked the Committee of the Chamber if they had any modifications to suggest for the year 1929. They replied, after consultation with their Piece-Goods Sub-Committee, that they considered the list to be complete, and that they had no suggestions to offer.

The importation of white oil.—In July the Associated Chambers of Commerce of India & Ceylon invited an expression of opinion on a suggestion that the importation of white oil into India should be prohibited except for specific purposes and under license. The reason for making this suggestion was that the bulk of such oil was, it was stated, used for the purpose of adulterating edible vegetable oils and ghee. The idea of providing for imports for specific purposes under license was to allow of imports for the preparation of such articles as toilet requisites, for which some of the oil is used.

The Committee considered the question. They understood that white oil is in fact a tasteless kerosene oil and that it has no food value. On the other hand it is a clean substance, and its mixture with edible oils or ghee is not open to the objection that the adulteration is a matter of any danger to the public health. The same cannot be said of many of the substances produced locally

which are in common use as adulterants and which are very definitely harmful to consumers. Any measures taken to stop the importation of white oil will in no way touch the extensive use of these deleterious substances, and will not therefore afford a remedy against the evil of adulteration; on the contrary, the adoption of the suggestion will have the effect of extending the use of adulterants that are injurious. While therefore the Committee were disposed to sympathise with any well-conceived scheme for checking the evil of adulteration of foodstuffs they were unable to agree that the restriction of the import of white oil as suggested would have any real effect in this direction. They informed the Associated Chambers accordingly, and they pointed out that in any case so far as Bengal was concerned the importations of white oil in recent years had shown a marked decline.

A similar question is referred to in the paragraph in this report on the subject of vegetable products.

Annual revision of the import and export tariff schedules.—In October the Director-General of Commercial Intelligence and Statistics addressed the Chamber with regard to the annual revision of the tariff valuations in schedules II and III of the Indian Tariff Act of 1894 as subsequently amended; he forwarded a copy of the proposed provisional rates, and the Chamber appointed a special Committee to consider these. The Committee consisted of the following gentlemen:—Mr. R. A. Towler (Messrs. McLeod & Co.), *Chairman*; Mr. T. C. J. Davis (*Chairman*, Calcutta Sugar Importers Association); Mr. F. Dosey (*Chairman*, Calcutta Import Trade Association); Mr. A. Gray (*Chairman*, Indian Engineering Association); Mr. L. C. Mousell (*Chairman*, Calcutta Hides & Skins Shippers Association); Mr. W. E. Bailey (Messrs. Shaw, Wallace & Co.); Mr. A. Sotiriadi and Mr. G. S. Blake (Messrs. Ralli Brothers); Mr. R. M. Hughes (Messrs. Brunner Mond & Co. (India) Ltd.); Mr. F. G. Gould (Messrs. Grahame Trading Co., Ltd.); Mr. E. W. Cave (Messrs. D. Wallich & Co.) and Mr. E. O. Pearce (Messrs. Bird & Co.).

The schedule of provisional rates was examined by the special Committee, and on the 22nd November they met the Director-General of Commercial Intelligence and Statistics, and the Collector of Customs, Calcutta, for its discussion.

MARINE.

Bill to reserve the coastal traffic of India.—The Committee prepared a Memorandum in consultation with the Shipping Sub-Committee of the Chamber, with reference to the Bill introduced in the Legislative Assembly by Mr. S. N. Haji

for the reservation of the coastal traffic of India, and a copy of the Memorandum was forwarded to the Government of Bengal, Marine Department, in reply to a request from Government for the views of the Chamber on the provisions of the Bill. The Bill proposes to provide that the coasting trade of India should be restricted to those licensed to take part in it, and the principle involved is that in the course of a few years no tonnage will be so licensed unless the controlling interest in it is vested in British Indian subjects. By "controlling interest" is meant that not less than 75 per cent. of the stock is vested in British Indian subjects, that in the case of a company the Chairman and not less than 75 per cent. of the members of the managing firm, and of the directors, are British Indian subjects, and that not less than 75 per cent. of the voting power and control is vested in British Indian subjects.

The Bill has been the subject of great controversy during the year that has just passed. It is by no means a new measure. Indeed, in 1924 a Bill in similar terms was framed by Mr. K. C. Neogy, but it was not proceeded with, and in 1926 a Resolution on the subject, moved by Sir Sivaswamy Aiyer, was debated in the Legislative Assembly. In the course of the debate on Sir Sivaswamy Aiyer's Resolution the then Member for Commerce, the Hon'ble Sir Charles Innes, dealt at length with the grave objections to legislation of this type, amounting as it obviously did to the expropriation of great trading interests. "Once you admit on the statute book" said Sir Charles, "an Act which embodies the principle that it is 'right to squeeze out or deprecate the property of those who have 'built up a trade or industry in order that others may succeed to it, 'one does not know to what lengths that principle might be 'carried'. This view represents in brief the attitude of European commercial interests towards the Bill. They have united in opposing it in the strongest terms, just as, on the other hand, Indian interests have marshalled their forces on the opposite side.

The Chamber dealt at length in their Memorandum with the expropriation aspect, and they emphasised also that the reservation of the coastal trade on the lines proposed in Mr. Haji's Bill would cause incalculable hardship to the general trading interests of India. They pointed out that the advocates of legislation of this type show no disposition to recognise that before an efficient trading organisation can be established on a successful basis many years of creative pioneer work must be undertaken, many projects abandoned as unproductive, and much capital hazarded. The Bill would, they said, sweep aside all such considerations, its sponsors being not so much concerned with the effect for their proposals on the general public as with the appropriation of the profits of the business. They invited attention to certain relevant remarks by Professor B. Mukerjee which were quoted by the External Capital Committee. "British capital has helped India", he said, "in several other ways

"not easily realised because they do not lie on the surface. We all welcome the increasing share of Indians in our industries. We are proud of these Indians who prosper in these lines. We are happy when they succeed. But it must be admitted that part of the reason why they succeed so well lies in the fact that the field for them had been cleared long ago by British capitalists. The losses of pioneer industrialism in this country were borne by them. The greater part of the capital which they invested did not become 'fully remunerative until after long years of strenuous waiting and 'work'. Commenting on this statement, the Chamber remarked that the promoters of the Bill and of similar legislation had been content enough to see others do the strenuous part of the waiting and working while they had chosen the easy part of the looker-on. Where there was failure they had nothing to say, but the success of the pioneer spurred them on to demand that what he had created should be confiscated to them.

At the Delhi session of the legislature in the early part of the year it was agreed to circulate the Bill for opinion, and at the Simla session the Bill was referred to a Select Committee, whose report on it will, it is expected, come before the Assembly in the Delhi session of 1929.

The Indian Merchant Shipping (Amendment) Act, 1928: Merchant Shipping Advisory Committee.—Section 8 of this amending Act inserted, in the Indian Merchant Shipping Act, 1923, a new section providing that the Governor-General in Council may appoint Committees for the purpose of advising him when considering the making or alteration of any rules or scales under the Act. At the instance of the Government of India, Department of Commerce, the views of the Chamber were invited by the Government of Bengal, Marine Department, on the following four questions in this connection :—

- (i) whether there should be only one Advisory Committee, dealing possibly through Sub-Committees with various aspects of merchant shipping; or whether there should be a series of Committees;
- (ii) what should be the composition of the Committee or Committees as the case may be;
- (iii) what should be their functions; and
- (iv) whether a specific provision should be embodied in the law regulating the composition and functions of the Committee or Committees, or whether the present provision, which permits a more elastic procedure, is preferable.

The Committee consulted the Shipping Sub-Committee on the question and they afterwards replied to the Government of Bengal that to begin with at any rate it should be sufficient to have only one Advisory Committee. The constitution of the Committee should they thought be similar to that of the Central Advisory Committee in connection with lighthouses, which was referred to in the annual

report of the Chamber for 1927; commerce is represented on this Committee by six representatives, three of Indian commerce and three appointed by the Associated Chambers of Commerce of India and Ceylon. It was thought that the same persons might undertake to serve on both these Committees, as this arrangement would suit the convenience of commercial representatives having to proceed to Delhi or Simla to attend the meetings.

With regard to the question of the functions of the Advisory Committee, the new section in the Act defines these as being to assist in advising the Governor-General in Council when considering the making or alteration of any rules or scales under the Act, and the opinion was expressed, on behalf of the Chamber, that this definition was sufficiently wide. The Chamber did not favour the adoption of any specific provision in the law regulating the composition and functions of the Committee, as in their opinion it was preferable that the procedure should be as elastic as possible.

The Indian Merchant Shipping Act, 1923: Passenger space, life-saving appliances, sanitation, etc.

—In the report of the Chamber for 1925 reference was made to the Deck Passenger Committee appointed by the Government of India in 1921 for the purpose of advising as to any amendments that might be considered desirable in the regulations regarding the health and comfort of deck passengers, particularly with regard to such questions as passenger space, ventilation, latrine accommodation, water supply and so on. It was explained in the 1925 report that in 1922 the Chamber had submitted to Government a detailed expression of views on the subject, of the recommendations of the Deck Passenger Committee and that in 1925 the Chamber had examined certain notifications giving effect to some of the recommendations. In the reports of the Chamber for 1926 and 1927 further reference was made to particular branches of the subject. In consultation with the Shipping Sub-Committee of the Chamber, the Committee have quite recently had under consideration a number of questions in connection with draft revised rules framed as the result of an investigation by Mr. W. J. Wilton, of the Board of Trade, and Captain E. V. Whish, O.R.N., R.N.M. The proposals relate to the following five matters:—(a) the allotment of space to passengers; (b) signals of distress; (c) fire extinguishing appliances; (d) provision of drinking water, sanitation, etc.; and (e) life-saving appliances.

The Chamber has not offered any criticisms regarding the rules on the first four of these subjects, and with reference to the rules relating to life-saving appliances they have made suggestions on two points only. The rules as framed provide that Government may, in general or in any particular case, accept any life-saving appliance or arrangement in lieu of a life-saving appliance or arrangement required by the rules, subject to such conditions as

may be imposed. There is a proviso to the effect that, in the case of certain steamships, no life-saving appliance shall be accepted in lieu of a lifeboat required by the rules except some other approved type of lifeboat. The draft rule would appear to be based on a somewhat similar provision in the Board of Trade Rules, which contains a specific clause to the effect that lifeboats propelled by manual power other than oars may in special cases, and subject to the Board's approval, be accepted in lieu of motor lifeboats. The Chamber has expressed the opinion that a clause of this nature should be included in the draft rules so as to convey a clear indication that boats fitted with the Fleming gear will be accepted in lieu of motor boats. The other suggestion which the Chamber has made relates to a draft rule providing for boat drill to be carried out at intervals of not less than a week during the voyage. The Chamber has suggested that this rule should be reworded so as to follow the Board of Trade rules, which require boat drill once a week only when this is practicable.

The Indian Merchant Shipping Act, 1923: Ventilation.—In the report of the Chamber for 1927 it was mentioned that the Committee had had under consideration a decision of the Government of India regarding ventilation in connection with the Native Passenger Ships Act, 1897. This decision was to the effect that mechanical ventilation which gives the equivalent ventilation to the natural ventilation hitherto required should be accepted for the purpose of granting an "A" certificate to such ships, and that the Port Officers, Calcutta and Chittagong, had been instructed to follow these revised orders in granting the certificate referred to. The report explained that the Chamber, after consultation with the Shipping Sub-Committee, had submitted to Government certain proposals bearing on the point.

In July the Committee were informed by the Government of Bengal, Marine Department, that the Government of India had further considered the question and that it had been decided that, in certifying in connection with the grant of an "A" certificate that a native passenger ship is properly ventilated, surveyors should be guided by the rules prescribed by the Board of Trade for the ventilation of passenger decks in emigrant ships, subject to the condition that, in the case of orlop or lower between decks, 10 square inches of natural ventilation or its equivalent supply by mechanical ventilation of 1,660 cubic feet of fresh air per hour with efficient exhaust for the vitiated air should be provided for every adult passenger carried on such decks. When mechanical ventilation is fitted or is supplementary to natural ventilation it may be accepted either for the supply or the exhaust system provided the above conditions are fulfilled.

The Committee, in consultation with the Shipping Sub-Committee, examined these orders, to which they did not take exception.

Proposed revision of the rules relating to pilgrim ships.—In the report of the Chamber for 1927 reference was made to the report of the International Sanitary Conference of 1926, and it was mentioned that the Committee had addressed the Government of Bengal, Local Self-Government Department, with regard to the report. The following is an extract from the letter which was addressed to Government in April 1927 :—

Part III details special provisions regarding pilgrimages, and with regard to it the Chamber desires to make an important criticism. India already has its own pilgrim ships legislation—now embodied in the Indian Merchant Shipping Act, XXI of 1923—and its provisions are well known to, and well understood by, those concerned with pilgrim traffic. The procedure has been in force now for over thirty years, and it has worked satisfactorily both from the point of view of the pilgrims and from the sanitation point of view. The Chamber is strongly of opinion that, should it be decided that India is to ratify the Convention, such ratification should be subject to the reservation that Part III will not apply. There seems to be no good reason why a country with effectual legislation of its own should be expected to discard provisions which it is accustomed to, and to adopt in their place a different set of conditions designed to the same end, but differing in details, with the consequent confusion that is bound to arise.

In October the Committee had under consideration certain papers, received from the Government of India, Department of Education, Health and Lands, through the Government of Bengal, Political Department, relating to the proposed revision of the existing rules for pilgrim ships, and after consultation with the Shipping Sub-Committee they addressed the Government of Bengal on the question. The Chamber replied, with reference to the extract quoted above, that they were still of opinion that, so far as India was concerned, there was no special need to revise the conditions for pilgrim ships, for experience showed that the existing conditions gave full protection to the pilgrims. But they examined in detail the points raised in the correspondence, and dealt with these in a letter to Government. The points covered in the letter are too numerous to allow of their being mentioned here, but copies of the letter were issued to members of the Chamber for information.

The recruitment of seamen.—In consultation with the Shipping Sub-Committee, the Committee examined the provisions of Mr. Abdul Matin Chaudhury's Bill further to amend the Indian Merchant Shipping Act, XXI of 1923 : and they submitted an expression of their opinion to the Government of Bengal, Marine Department, upon it. The Statement of Objects and Reasons referred to the recommendation of the Seamen's Recruitment Committee that the system of recruiting seamen through licensed brokers, ghat serangs, and ghat butlers should be abolished, and an Employment Bureau established through which such recruiting would be done; the Bureau to be organised and maintained either by representative Associations of ship-owners and seamen in co-operation, or by the State. The Bill was intended to give effect to the recommendation. The report of the Seamen's Recruitment

Committee was considered by the Chamber, in consultation with the interests concerned, in 1922 and 1923, and the subject was referred to in the reports of the Chamber for these years. In the opinion which they then expressed on the subject to the Government of Bengal the Chamber emphasised that, in any measure which would limit the recruitment of seamen to an Employment Bureau, provision must be made as to the method by which advances to seamen would be arranged. The Chamber pressed that it would be necessary to license a number of shroffs whose duty it would be to make advances to the seamen engaged, to be responsible for seeing them on board the ships, and to replace absentees or deserters by substitutes.

In the memorandum submitted to the Government of Bengal, giving the Chamber's views on Mr. Abdul Matin Chaudhury's Bill, attention was called to the fact that no attempt had been made, in the Bill, to meet the above points; all the Bill did, so far as the difficulties were concerned, was to ignore them. But apart from this, the Chamber expressed the opinion that the circumstances had entirely changed since the Seamen's Recruitment Committee made their enquiry. The object of the appointment of that Committee was to ascertain definitely whether abuses existed in connection with the recruitment of seamen, and whether these abuses could be remedied. Unquestionably certain undesirable customs did exist at that time, due almost wholly, if not wholly, to the fact that there was extensive unemployment amongst seamen. As a consequence, the dependence of seamen upon the brokers and the serangs for employment led to their being victimised to an extent that called for remedy. At that time there was nothing to prevent any man, whether qualified or not, putting his name down for employment as a seaman; and it was consequently to the advantage of a serang or a broker to accept a dowerer in return for obtaining work for a man who had never before been to sea. Unemployment amongst legitimate seamen was thus increased, and they in turn had to give consideration to the serang or the broker in order to obtain a job.

The arrangements of the Shipping Office in Calcutta were, however, revised some time ago, and a certificate is now given to a new man only if he has the definite promise of employment. The consequence is that the entry of large numbers of new men, who help quickly to swell the ranks of the unemployed, has been checked; and in fact unemployment amongst seamen is, so far as the port of Calcutta is concerned, in no way the serious evil that it was some five or six years ago. The position of the broker is now quite different from what it formerly was, for the actual engagement is carried out under the supervision of the Shipping Master, the broker's functions being already practically limited to the making of advances in the capacity of the shroff suggested by the

Chamber. The Committee accordingly expressed the opinion that the Bill should not be proceeded with further.

The Bengal Pilot Service: (a) *The pilotage fees scale.*—The Government of Bengal, Marine Department, notified in February that with effect as from 1st March a surcharge of 15% would be imposed on the scale of pilotage fees in the port of Calcutta. A proposal to this effect was under consideration some years ago, and it was referred to in the reports of the Chamber for 1920 and the immediately succeeding years; it was objected to very strongly by the Chamber at the time, and it was not given effect to. After consideration, and consultation with the Shipping Sub-Committee, the Committee on the present occasion decided that no useful purpose would be served by further protesting, and they did not accordingly take any exception to the increase.

In September the Government of Bengal forwarded to the Chamber a copy of a Resolution constituting a Committee to examine and report on the method of levying pilotage fees and, if considered advisable, to submit proposals for revision. The Deputy Chairman of the Calcutta Port Commissioners is the Chairman of the Committee, and the Chamber was requested to nominate two representatives to serve as members. Mr. J. Aitken (Messrs. James Finlay & Co., Ltd.) and Mr. P. H. Browne, C.B.E., (Messrs. Mackinnon, Mackenzie & Co.) were nominated.

(b) *Night fees.*—Under the former system of night fees for pilotage, fees were levied in respect of night pilotage on the stretch of the river between the Kulpi lighted anchoring buoy and Sagar Lighthouse. A vessel of 5,000 tons or over paid a fee of Rs. 70; vessels of 3,000 tons and under 5,000 tons, Rs. 50; and vessels of under 3,000 tons, Rs. 30. The Government of Bengal informed the Chamber in January that a revision of the system was contemplated and that under the system which it was proposed to introduce night fees would be levied in respect of any pilotage done at night in any part of the Hooghly pilotage waters where a vessel was permitted by the Pilotage Rules to be under weigh at night. In effect, this added the stretch between the Sandheads and Sagar Lighthouse to the portion in respect of which night fees would be payable. The scale of fees would be, it was proposed, for vessels of 5,000 tons or over, Rs. 60; for vessels of 3,000 tons under 5,000 tons, Rs. 35; and for vessels of under 3,000 tons, Rs. 20. The Government of Bengal invited the views of the Chamber on these proposals.

After consultation with the Shipping Sub-Committee, the Committee replied to Government that they did not take exception to the proposed revision. It was estimated that the result of increasing the extent of the river in respect of which night fees were payable, and reducing the scale of pilotage fees, would be to

maintain practically the same total charges on shipping as were involved in the former system of night fees.

The new scale was introduced with effect as from 1st March.

(c) *Time scale of pay.*—In their letter to the Chamber on the subject of night fees the Government of Bengal mentioned that a time scale of pay for the Bengal Pilot Service had been sanctioned by the Secretary of State for India in place of the former system of remuneration, namely, a payment of a share of the pilotage fees, subject to guaranteed minima for the different grades of the service.

(d) *Carriage of pilots to sea owing to stress of weather.*—The Port Officer of Calcutta addressed the Chamber in July on a question in this connection. He explained that under the revised administration the Bengal Pilot Service had been reduced in strength from 38 to 30 officers, and that the service was below the sanctioned cadre at the time. The Port Officer pointed out that when, on account of rough weather, boating at the Sandheads was impossible it was much more economical for a vessel to carry the pilot to sea and pay the prescribed expenses, than to delay the vessel for several hours by waiting for the weather to moderate. But he anticipated a possible delay to shipping through lack of pilots in the event of several being carried to sea about the same time; and to avoid this he asked if masters of vessels could be instructed not to leave the river if boating at the Sandheads was impossible.

The Committee considered the position in consultation with the Shipping Sub-Committee and the Calcutta Liners Conference. They agreed with these bodies in thinking that it was very unfortunate that the active personnel of the pilot service should have been allowed to fall, and that ship-owners and agents should be faced with a possible serious delay to vessels. They recognised that the shortage of pilots could not be remedied at short notice, but in replying to the Port Officer they urged that whatever was possible should be done to ensure that there was no avoidable delay in bringing the service up to its full strength. With regard to the existing position, the Committee expressed the opinion that it was not so critical that there need be any interference with the discretion of the master of a vessel as to whether he should wait until boating was possible or carry the pilot to sea. It was, they said, only under exceptional circumstances that a number of pilots large enough to bring about a serious situation in the port would thus be overcalled—during 1927-28 only five pilots were carried to sea—and if such a position did materialise it would, it was true, mean delay to shipping, but probably in the long run the delay and the inconvenience would be less than would be caused by the introduction of a general practice to the effect that shipping should not leave the river when boating at the Sandheads was impossible.

The Committee therefore informed the Port Officer that they would prefer that the existing position should not be disturbed. Should it be found at any time that pilots were being carried to sea to such an extent that there was likely to be serious delay to shipping if any more were overcarried, information would, they thought, presumably be sent without delay to agents, and to the masters of vessels proceeding outwards, with a request that these vessels should remain in the river until boating at the Sandheads became possible again.

The River Hooghly: Navigation in Fulta Bight.—

The Special Court of Enquiry in connection with the collision between the *s.s. Calcutta* and the *s.s. Rabenfels* on 20th August 1927 suggested that a suitable body should be constituted to make recommendations as to a method of signalling to be adopted to prevent vessels from meeting between the Fulta Pilot Buoy and the Fulta Point Cask Buoy. The Government of Bengal, Marine Department, informed the Chamber early in the year that it had been decided to constitute a Committee for the purpose, with the Port Officer, Calcutta, as Chairman, and the Chamber was invited to nominate a representative to act as a member. After consultation with the Shipping Sub-Committee, the Committee nominated Captain B. Thoit, Marine Superintendent of the Asiatic Steam Navigation Co., Ltd.

Rules for the survey of steamships.—In Notifications No. 31-Marine and No. 32-Marine, dated 30th March, the Government of Bengal, in the Marine Department, published certain draft amendments which they proposed to make in the rules for the survey of ocean-going steamships and inland steam vessels respectively. The Committee submitted the draft amendments in the case of the former to the Shipping Sub-Committee of the Chamber, and in the case of the latter to the inland steamer companies. In both cases the proposed amendments related to alterations in the application of the rules regarding survey fees, and the inland steamer companies did not take exception to the alterations in the rules affecting them. The Shipping Sub-Committee however drew attention to a point in the proposals which concerned them, and the Committee passed on their comments to the Government of Bengal.

A reply was received from Government explaining the point, and the Chamber accepted this explanation and did not press any objection to the proposed alteration.

Wireless direction finding station for the port of Calcutta.—In the report of the Chamber for 1927 reference was made to the temporary direction finding station which was established at Sangor Island in May 1926 with a view to experimenting in the despatch of wireless direction instructions to incoming vessels,

and it was explained that early in 1927 the apparatus and staff were transferred to Chingrikhal as it was considered that a position higher up the Hooghly would be better. The cost of the experiment was borne by the Calcutta Port Commissioners, and the intention was ultimately to instal a second station to permit of cross bearings being taken by which a vessel could obtain a reliable fixation of its position. Some discussion took place regarding a suitable site for the second station, and it was found to be a matter of some difficulty to obtain a position where the wireless signals would be unaffected by the influence of depressions and cyclonic storms. In these circumstances the Chamber had under consideration a reference from the Port Commissioners as to whether the outlay on the experimental station—which cost the Commissioners some Rs. 10,000 a year—was justifiable having regard to the limited service which could be rendered by one station. The Committee, after consultation with the Shipping Sub-Committee, informed the Port Commissioners that in their opinion the expenditure was not justified and that the station might be dispensed with. If and when two stations have been provided, it is possible that the Commissioners may be able to reduce the number of their light vessels, resulting in a considerable saving of expenditure and the eventual reduction of the charges on vessels visiting the port, but the Committee expressed the opinion that even after the two stations are in working order the number of light vessels should not be reduced until it has been proved that the stations will give the desired result.

The Chamber was later informed by the Port Commissioners that it had been decided to abandon the Chingrikhal station after 31st March. The Commissioners said they understood that the Government of India had already sanctioned the reconstruction of the Calcutta wireless station on up-to-date lines and that this work involved a separate receiving station to be located at Tollygunge, which would include direction finding apparatus. As regards the second direction finding station it was understood that the Director-General, Posts and Telegraphs, intended to carry out preliminary trials in the district of Cutack before deciding upon a site. The Commissioners explained to the Chamber that it was not their intention to reduce the number of light vessels immediately two stations were available; they would certainly wait until experience had proved that the light vessels were unnecessary.

The Grand Trunk Canal project.—In the report of the Chamber for 1927 it was mentioned that, following on correspondence on certain aspects of the Grand Trunk Canal project, the Committee had been informed by the Government of Bengal that His Excellency the Governor in Council had decided not to proceed with it. The Committee informed the Government of Bengal that they were disposed to regret that this decision should have been

arrived at before the submission of the report of the special Committee—on which the Chamber was represented—appointed early in 1927 to examine the revenue estimates and the commercial aspects of the scheme. As the project had been before the public for many years the Committee expressed the opinion that it would have been preferable to suspend such an important decision until the receipt of the report; and they asked the Government of Bengal whether the decision to abandon the project was based to any extent on the information collected for the consideration of the special Committee, or on subsequent reconsideration of the probable future of the rivers in the Western Sunderbunds. The Government of Bengal replied to the Committee's representations that, in view of a note made by the Consulting Engineer to the Government of India consequent upon a visit paid to the Sunderbunds steamer routes with representatives of the Irrigation Department and the joint steamer companies, it had been decided to review the whole situation.

Arising out of this decision, the Government of Bengal subsequently informed the Chamber that, in the event of the construction of the canal being proceeded with, the Sunderbunds steamer route would not be maintained after the completion of the canal; but that if the canal were not constructed an attempt would be made to maintain the Sunderbunds steamer route as long as possible. On the basis that it was necessary to choose between the two alternatives of the steamer route and the canal, the Government invited the opinion of the Chamber as to which of the two alternatives should be adopted.

The Committee considered the question in consultation with the inland steamer companies. The companies had hitherto, in pressing for the construction of the Grand Trunk Canal, held to the view that the Sunderbunds route should be maintained as an alternative route for steamer traffic, but as a result of the inspection made by the representatives of Government and themselves they were now satisfied, owing to the rapid deterioration of the rivers forming the western approaches to the Sunderbunds route, that the maintenance of the route for steamer traffic could at best be problematical. In the circumstances the companies fully appreciated the decision arrived at by Government and they informed the Chamber that they had no hesitation in recommending the necessity for the construction of the canal without further delay. The Committee informed the Government of Bengal to this effect and they added that they associated themselves with this clear and definite recommendation. And while very greatly regretting that the circumstances were such that the ultimate abandonment of the Sunderbunds steamer route was likely to be only a matter of time, they expressed the hope that every possible effort would be made to maintain it until the completion of the Grand Trunk Canal.

Bill to amend the Inland Steam Vessels Act, 1917.—

The Committee addressed the Government of Bengal, Marine Department, in reply to a request for an expression of the Chamber's views on the subject of Mr. K. G. Noogy's Bill further to amend the Inland Steam Vessels Act, 1917. The purpose of the Bill was to give Government power to fix maximum and minimum rates and to give local Governments power to make rules for the appointment of Advisory Committees to be attached to inland steamer concerns at different stations. The Statement of Objects and Reasons attached to the Bill stated that inland steamer companies were virtually in the position of monopolists and thus enjoyed unfettered freedom in the matter of the rates they charged to the public. The idea of fixing maximum rates was therefore to protect the public against exorbitant demands; while the object of prescribing minimum scales was to assist new enterprises in competition with existing concerns.

The Committee, in their reply, took exception to the suggestion, which was made in the Assembly at the time when a motion for the circulation of the Bill was under discussion, that the inland steamer companies enjoy a monopoly. They pointed out that, on the contrary, the companies have to compete both with other forms of water transport and with railway services on the banks of the rivers. The competition of the country boat is sometimes ridiculed, but figures were quoted to show that it is very real, so marked, indeed, as to dispose at once of any idea that inland steamer companies are monopolists able to maintain rates on an extortionate basis. Admittedly Government regulates the rates on railways, but it is open to anyone to run a steamer or a boat on a public river; on the other hand, a railway has the monopoly of carriage over its line. Apart from this consideration there is a pronounced difference between the position of railways and that of inland steamers in respect of their liabilities as carriers. The law imposes upon a railway, as bailee, the onus of proving that as much care has been taken of goods entrusted to it for carriage as a prudent owner would take of his own goods of the same kind and bulk. The onus on the inland steamer companies is very much heavier. Their liabilities as common-carriers are regulated by the Indian Carriers Act, III of 1855, and they have to discharge the onus of proving the non-existence of negligence—a position very different from that of the railways. It would therefore be manifestly unfair to subject the steamer companies to rate restrictions such as those that apply to the railways, while leaving them in a worse position in the matter of their liabilities to the public.

In their letter to Government on the subject of the Bill the Committee took strong exception to the introduction of the racial question into the discussion in such remarks as the following, which were used by Mr. S. N. Hajji in the Assembly:—"The proper and

"legitimate share of Indians is not merely a friendly co-operation with the foreign companies, but the proper share ought to mean the complete elimination of the foreign companies from inland navigation in order that the inland lines of communication should be provided with carriers owned and controlled by Indians."

With regard to the question of Advisory Committees, the Committee, agreeing with the opinion expressed by the inland steamer companies, stated that there was no necessity for such.

The Madaripur Bhil Channel and Lower Kumar River.—In March the Government of Bengal, Irrigation Department, published the draft of revised rules and rates of tolls for the line of navigation known as the Madaripur Bhil Channel and Lower Kumar River; and the draft was examined by the Committee in consultation with the inland steamer companies. As a result the Chamber drew the attention of the Government of Bengal to two points in connection with the proposed revised rules. One of the draft rules proposed to provide that all vessels, whether travelling or moored in the channel, must between sunset and sunrise carry a white light, and that all steam vessels in motion must carry the lights prescribed by the Board of Trade Regulations. Barges or boats attached to a steam vessel, whether in motion or moored, must carry the white light prescribed in the first part of the rule, but it was stated that the rule did not apply to small uncovered dinghies not exceeding ten cubits in length while moored along the bank. With reference to this exception, the inland steamer companies commented that Article 4 of the Rule of the Road for the protection of inland steam vessels from danger by collision makes it compulsory for all vessels to carry lights, so that the exception would appear to be out of order, and they requested that it should be deleted. The inland steamer companies also urged that there should be included, in the rules, an additional rule in the following terms:—"Nothing in these rules shall give any country boat the right to obstruct or hinder the passage of a steamer by crossing her bows or otherwise."

In August the Government of Bengal published the revised rules as adopted by them, and it was noted that effect had not been given to the two suggestions mentioned above. The Committee consulted the inland steamer companies as to the expediency of pressing them but it was decided that nothing would be gained by re-opening the matter. In regard to the first suggestion, the companies were still of the opinion that Article 4 of the Rule of the Road must be applicable to small uncovered dinghies not exceeding ten cubits in length without lights while moored alongside the bank, whatever rules might be made to the contrary under the Canal Act.

Proposed storm-warning station at Namkhana.—

References have been made, in the annual reports for several years, to the proposal for the establishment of a storm-warning signal station at Namkhana on the Hooghly. Indeed, in the annual report for 1925 it was stated that the proposal had already been under consideration for two or three years. The idea was that the storm-warning signals of the general system should be no longer exhibited at Mud Point but that special signals should be exhibited instead at Namkhana. The signals at Mud Point were not required any longer for the information of ocean-going vessels; and, as regards inland steamers, Namkhana was considered to be a much more suitable place than Mud Point for a storm-warning station. The inland steamer companies were called upon to undertake half the annual guarantee of Rs. 8,980 required by the Post Office for the service.

In the report for 1927 it was explained that the station still remained unopened, (although the undertaking which the inland steamer companies had to give had been accepted by them so far back as September 1926), and that the Committee had been informed, in reply to enquiries regarding the reason for the delay, that details had been completed but that the sanction of the Director-General of Posts & Telegraphs to the opening of a combined office was still awaited. The delay in the completion of the station continued, notwithstanding the further representations which the Chamber made to the authorities, but eventually it was opened towards the end of May.

Drinking water on inland steam or motor vessels.

—In October 1927 the Government of Bengal, Marine Department, published certain rules relating to the provision of fresh drinking water on inland steam or motor vessels. These prescribed that, under penalty of fine, a sufficient supply of fresh drinking water, not less than half a gallon for each passenger carried, should be stored in casks or iron tanks on every inland steam or motor vessel plying for hire for passengers. In April last the Government of Bengal informed the Chamber that it had been suggested to them that, if the rules were to be beneficial to the passengers, arrangements should be made for a supply of fresh drinking water at the place of embarkation, as the position was that the majority of these passenger vessels had to rely on river water. Government invited an expression of the views of the Chamber on the point, and the Committee consulted the inland steamer companies regarding it. After doing so the Chamber replied to Government that it would no doubt be beneficial to passengers at embarkation points if a supply of fresh drinking water were made available; and if Government were able to impress the importance of the matter on the local authorities at such points, so as to secure this end, their action would have the full support of the Chamber and the inland steamer companies.

The International Labour Conference: Protection of workers employed in loading and unloading ships.

—The agenda of the twelfth session of the International Labour Conference, to be held in 1929, includes the question of the protection, against accidents, of workers engaged in loading or unloading ships. The subject has already been considered, in the first discussion of the "double-discussion" procedure of the Conference, at the eleventh session of the Conference, held in 1928, when a special Committee was appointed to examine certain questions in connection with it. This special Committee submitted to the Conference a report containing a revised draft questionnaire—based on a draft questionnaire prepared by the International Labour Office—and the revised draft was adopted by the Conference with certain "drafting alterations".

Mr. J. H. Pye, M.L.C.
.. T. W. Dowling, M.L.C.
.. T. H. Elderton
.. J. Gussens
.. J. Rudi Kay
Capt. M. Macaulay.

The Chamber was invited by the Government of Bengal to submit replies to this questionnaire as thus adjusted, and the subject was examined with the assistance of a Sub-Committee, whose views were embodied in a memorandum. The

memorandum was accepted by the Committee and submitted to the Government of Bengal.

The papers accompanying the draft questionnaire explained that the object in view was a Draft Convention laying down internationally minimum safety regulations for the protection of the workers indicated; but mention was also made of the possibility of a Recommendation to supplement the Draft Convention. The Chamber was inclined to think, the memorandum explained, that it would be expedient to rely on a Recommendation rather than on a Draft Convention to a greater extent than seemed to be contemplated. It appeared to the Chamber that any Convention that might be adopted—and they were not opposed to the adoption of one—should be limited to what may be called the "non-human" part of the work of loading or unloading, that is to say, to measures for ensuring the safety and proper working order of gear on board ship, the proper protection of hatches, the means of entry into and exit from holds, and so on. Conditions relating to such "fixtures" can be more or less standardised for all ships. The position is, however, very different in the case of the "human" element, and conditions in this regard vary all over the world to such an extent as to make standardisation, or anything like it, impossible; for this reason the Chamber considered that these conditions should be left to individual countries, and that they should therefore be dealt with in a Recommendation and not in a Convention. The detailed questions in the questionnaire were replied to on these lines.

The Sub-Committee were also asked to consider a reference from the Government of India, through the Government of Bengal, regarding the existing position in the port of Calcutta in the matter of the

protection of this class of workers, and on the desirability of protecting them by legislation. The British Factory and Workshop Act, 1901, applies to workers employed at docks, wharves, etc., in loading and unloading goods, and under section 79 of the Act the Secretary of State is empowered to certify certain processes of manual labour to be dangerous and to frame regulations accordingly; the Indian Factories Act, 1911, does not apply to these classes of workers, and has no provision corresponding to section 79 of the British Act. The suggestion has been made that it might be advisable to take steps to protect these workers in this country, and the Government of India asked information regarding the existing position.

After considering the Sub-Committee's views, the Committee explained to Government that certain regulations for the protection of persons working cargo have already been prescribed in this port by the Calcutta Port Commissioners under powers conferred upon them by the Calcutta Port Act, 1890, and that speaking generally it might be said that there is no pressing need, so far as Calcutta is concerned, for providing further protection by legislation. But it seemed to the Chamber desirable that it should not be left to the local authority to take, or not to take, protective measures. The definite duty should be imposed on the authority by legislation, although the actual rules might be left to such authority. The Chamber would therefore not oppose legislation with this object in view, although they would of course wish to be given an opportunity of considering any rules that it might be proposed to introduce. With regard to the method that might be adopted to give effect to the proposal for legislation, the Chamber did not think that the home precedent of applying the Factories Act to docks workers should be adopted here. They considered it preferable either to amend the Indian Ports Act, 1889, or to introduce a special statute for the purpose.

Over-side delivery of packages from steamers on Sunday.—In reply to an enquiry from a member of the Chamber regarding the position of a vessel in the matter of giving over-side delivery into lighters on Sundays, the Committee, after consultation with the Shipping Sub-Committee, replied that it is permissible for a vessel so to discharge if the necessary Government and Port Trust fees have been paid, and in such circumstances Sunday would not be considered a *dies non*. This is in fact in accordance with the regular custom of the port, but it is usual to give due intimation to consignees regarding such over-side delivery, and in the absence of such intimation the Committee stated that they were inclined to think that a consignee would have a grievance.

Broadcast receiving sets on board ships.—Under the provisions of the Indian Telegraph Act, 1885 and Indian Telegraph (Amendment) Act, 1914, it is unlawful to establish, maintain or work any wireless telegraph on board a ship registered in British

India, except under cover of a license granted by the Director-General of Posts & Telegraphs. The conditions of issue of licenses to use wireless apparatus for the purposes of broadcast reception on board ships registered in British India were published by the Director-General of Posts & Telegraphs in April and are reproduced below :—

1.—For ships equipped with commercial wireless installations.

Broadcast Receiving Licenses for such ships are issued only to the shipowners and not to passengers or members of the crew individually. One such license will suffice for broadcast receiving apparatus erected on each ship, and any shipowner desiring such a license should apply to the Director-General of Posts and Telegraphs, Wireless Branch, Simla, giving the name of the ship concerned.

The following special conditions are imposed in addition to the conditions printed on the license :—

- (1) The use of a ship's main aerial for the reception of broadcast programmes is prohibited except when the ship is in port.
- (2) The broadcast receiving apparatus and aerial must not be connected in any way with the ship's main wireless installation.
- (3) The broadcast receiving apparatus must not be worked by the ship's wireless operator during hours of watch.

- (4) Persons in charge of the broadcast receiving apparatus must sign the usual declaration of secrecy if by such use they become able to intercept private telegrams to and from the ship.

Ship's wireless operators should be instructed to report to the Master any interference with a ship's main wireless installation caused by a broadcast receiver on board. It is within the competence of the Master to prohibit the use of wireless apparatus by passengers or crew, if he considers it desirable to do so.

II.—For ships not equipped with wireless installations.

Broadcast Receiving Licenses for such ships can be issued to individual officers or members of the crew. Any member of a ship's company desiring such a license should apply in the first instance to the Director-General of Posts and Telegraphs, Wireless Branch, Simla, giving the name of the ship and forwarding the written consent of the shipowners to the use of the apparatus.

The Director-General is not authorised to issue licenses for the erection of wireless telegraphs on board ships registered in countries other than British India and applicants from such foreign vessels should apply for a license to the administration to which the ship is subject.

Charter Party Holidays.—Acting under the powers conferred upon them by a resolution adopted at a special general meeting of the Chamber in December 1888, the Committee of the Chamber fixes each year the days which are to be observed as holidays under Shipping Orders and Charter Parties for the year commencing on the 1st January next ensuing. During the past year they had under consideration a suggestion that some of the holidays ordinarily declared as Charter Party holidays did not include days on which it is difficult to get cargo labour to work, whereas, on the other hand, some of the days which it has been the practice to declare as holidays are, although important to the educated classes, not celebrated to the same extent by the labouring classes. After examining the question in detail, and consulting various interests concerned, the Committee decided that the Charter Party holidays declared each year should include Id-ul-fitr, Dasahara, and one day of Muharram, instead of Chaitra Sankranti, Lakshmi Puja and Jagadhatrī Puja.

POSTS & TELEGRAPHS.

The use of code words in telegrams.—In the report of the Chamber for 1920 reference was made to a proposal, which was before the International Telegraph Conference in 1921, to the effect that code words in cables should be limited to five letters, instead of ten as at present. It was explained that the Chamber had taken strong exception to this proposal for the reasons that its adoption would cause unnecessary and serious inconvenience and expense to code users, and that apart from the question of cost it would put out of use, or seriously restrict the use of, a large number of codes. It was also mentioned that the Indian Telegraph Administration had informed the Chamber that they were not supporting the proposal.

The Committee were informed by the Associated Chambers of Commerce of India & Ceylon in August that the President had received a cable from the Federation of Chambers of Commerce of the British Empire expressing the hope that the Government of India representatives attending the International Telegraph Conference at Brussels in September would oppose the proposal, which it was understood would again be brought forward. The President had asked the Director-General of Posts & Telegraphs whether it was the case that the question would be discussed by the Brussels Conference as was suggested; in the event that it would come up for consideration, the President stated that the Association hoped the representatives of the Government of India would oppose it. He had been informed in reply that the question would come up for discussion and that the Indian representatives had instructions to oppose the proposal.

The Committee subsequently issued, for the information of members of the Chamber, a copy of a letter received by them from the Federation of Chambers of Commerce of the British Empire reporting the findings of the Conference. Briefly stated, the result is that the ten-letter code, its cost and its conditions of use are left unaltered, except that in place of the test of pronounceability there is a stipulation that words of six, seven or eight letters must contain at least two vowels (for code purposes "y" is a vowel), and those of nine or ten letters, three vowels; the first five letters of every case must include at least one vowel, and the remainder of the word at least one. Alongside the ten-letter code there is to be introduced a new five-letter system, the words in which will not be required to satisfy any pronounceability test, or to contain any specified number of vowels; words in this code will be charged, in the case of extra-European messages, at approximately two-thirds of the existing rate and in the case of the European zone, at approximately three-quarters of the present rate.

The theory is that, as new codes are written, the code-maker, unhampered by restrictions as to vowels, etc., will be able to obtain

as good results with five letters as he can now with ten; so that, notwithstanding the relatively higher charge for the five-letter words, the new system will be cheaper and thus ultimately supersede the ten-letter code.

The Cable and Beam services.—In April the Committee received from the Associated Chambers of Commerce of India & Ceylon a copy of a letter which the Chambers had addressed on this subject to the Government of India, Department of Commerce. The letter explained that the Associated Chambers had had under consideration the amalgamations which had appeared in the press, both at home and in India, on the subject of the amalgamation of the interests of the Marconi Company with those of the Eastern Telegraph group. They had noted the improvements which had taken place in cable services as a result of the competition of the beam system and they were apprehensive that, unless adequate safeguards were provided, an amalgamation such as was apparently likely might be detrimental to the public interest by substituting a monopoly for a healthy competition. The Chambers understood that any fusion of interests would be subject to the approval of the Government of India and they said that they would welcome an assurance from Government that, in any negotiations taking place, the interests of the public generally, and the interests of trade and commerce in particular, would be kept prominently in view. The Government of India replied to this letter that they were assured that the interests in question were being given full weight in the discussions.

The homeward mail: Time of presentation of bills and documents to Banks.—Early in the year the Chamber was addressed by the Exchange Banks Association, Calcutta, on a question with reference to the presentation of bills and documents to Banks for the homeward mail. The Association explained that merchants had been notified from time to time that after 2 p.m. on Thursdays the Exchange Banks could not accept bills for despatch by the mail closing that day; bills and documents tendered after that hour being received only on the distinct understanding that the Bank so receiving them did not guarantee that they would catch the mail. The Association stated that the experience of the Banks was that the great bulk of bills for the mail were not delivered until well after 2 p.m. and that in many cases they had been delivered as late as 6 p.m. and even after that hour, so that the Banks were often lucky if they managed to catch the mail by posting on the train at Howrah. In asking that the Chamber should bring the matter to the notice of merchants through the various shipping Associations, the Exchange Banks Association stated that while appreciating shippers' difficulties, it might be necessary for the Banks to fix an hour after which no bills or documents would

under any consideration be accepted, a course of action they had hitherto endeavoured to avoid.

The Committee addressed the various shippers' Associations recognised by the Chamber and brought the Exchange Banks Association's letter to the notice of these.

Delay in delivery of postal matter on account of Customs inspection.—Reference was made to this subject in the annual report for 1927. It was explained that, prior to 1921, the duty was placed on the Post Office of sending a notice to the addressee of a package received from abroad and detained for examination. This duty was imposed by Section 24 of the Indian Post Office Act, VI of 1898, but in 1921 the procedure was changed, and the duty of giving the notice was abolished. The Calcutta Import Trade Association addressed the Chamber on the subject in 1927 and in view of the possibility of considerable delay between the time of receipt in this country of a letter or package and the time of its delivery to the addressee, they suggested that there should be some arrangement under which the addressee was informed of its arrival. As was explained in the report, the Committee addressed the Director-General of Posts & Telegraphs on the subject.

The Director-General replied in due course to the effect that the suggestion had been considered by him in consultation with the Central Board of Revenue, and that it was not considered feasible to accept it. The Director-General explained that in point of fact notice of every parcel detained for Customs examination at the port of entry. Section 24 of the Act—to which reference is made above—had in view, he said, the few articles which escaped assessment at the port of entry and were therefore opened and assessed at the post office of delivery, and had no bearing on the assessment of parcels at the port of entry. Such parcels were dealt with by the Customs Department as rapidly as possible at the port of entry, and in a great many cases the Customs work did not involve opening of the parcels, the assessment being made on the declaration. In the event of the declaration being insufficient, and in particular if the goods appeared to be trade goods, a notice calling for the production of invoices was issued by the Customs appraiser; a notice to the addressee was of use only in such cases, and the notice issued by the Customs appraiser served this purpose. The Director-General added that articles of the foreign letter mail were detained for Customs examination only when they bore a "douane" label or, in the absence of such a label, when they were suspected to contain dutiable articles. A notice to the addressee of an article so detained was sent in circumstances similar to those mentioned above. But if a notice were to be issued in every case and the assessment put off until the arrival of the addressee, the result would be that the

normal flow of Customs operations would be unnecessarily interfered with and the delivery of articles delayed.

In view of this explanation the Committee, after consultation with the Calcutta Import Trade Association, did not carry the matter further.

Receipt of parcels at the General Post Office, Calcutta.—Reference was made to this subject in the report of the Chamber for last year. The position was that the Committee of the Chamber in 1927 supported a representation submitted by the Calcutta Trades Association to the Presidency Postmaster, Calcutta. The Association drew attention to the fact that parcels sent to the Post Office as early as 4 p.m. were sometimes refused and returned after 5 p.m. to the persons taking them, the ground of return being that the parcels could not be accepted owing to rush of work. The Association urged that an arrangement should be introduced whereby all parcels tendered within a prescribed barrier by, say, 4-45 p.m. would be assured of despatch on that day. The proposal was approved by the postal authorities as an experimental measure and it was given a trial for three months as from 15th May, the hours fixed for the receipt of parcels being, for week days, 4-45 p.m. and, for Saturdays, 2-45 p.m.

The Committee were informed by the Presidency Postmaster in October that the system had been given a fair trial and that it had been found that the assurance held out to the public that parcels presented by the hours mentioned would be accepted had made most of them relapse to the habit of sending out parcels only a little before the closing of the barrier instead of sending them out by batches throughout the day. "The result has been", the Postmaster said, "that all the persons admitted inside the barrier can seldom be attended to without prolonging the work up to 6 p.m. The parcels booked up to such a late hour almost all suffer detention, as it is not possible to connect them with the corresponding mails. The system has thus proved a failure and it has accordingly been decided by the Postmaster-General, Bengal & Assam, that the practice should be discontinued forthwith after due notice has been given to the public and that the grilles should be closed and the booking cease punctually at the prescribed hour, viz. at 3 p.m. on Saturdays and at 5 p.m. on other weekdays." This arrangement came into effect as from 15th November.

Route for parcels to the Philippine Islands.—At the instance of a member of the Chamber, the Committee invited the attention of the Director-General of Posts & Telegraphs to what appeared to be an anomaly in connection with the despatch of parcels from India to the Philippine Islands. In section XII of the Post and Telegraph Guide—the section relating to the Foreign

Post—it is provided that the route for parcels to the Philippine Islands is through Great Britain *via* Gibraltar. The Committee asked if they might be informed whether there was any special reason for forwarding parcels by this very roundabout route and whether steps could not be taken to effect a change allowing of the use of the ordinary mail route between India and the Far East.

The Chamber has been informed by the Director-General in reply that a proposal to introduce a direct exchange of parcels between India and the Philippine Islands by way of Hongkong is under consideration.

Payment of money orders by cheque.—In April the Chamber was addressed by the Postmaster-General, Bengal and Assam Circle, on the subject of the payment of money orders by cheque. This system of payment is followed in Calcutta, Bombay, Madras, and some other important places in the case of persons or firms receiving more than a certain number of money orders daily and desirous of having payment by cheque instead of in cash. The procedure is that a list of the money orders to be paid on any day is made up by the paying post office and handed to the payee along with a cheque for the amount. The payee signs the acknowledgments of the money orders and a receipt for the cheque, and these he hands to the postman; and he subsequently presents the cheque for encashment. But if the payee finds that any of the money orders in the list is not intended for him, or if there is any other mistake in it, the cheque and the list have to be returned, the cheque being cancelled and a fresh one for the correct amount issued by this time, however, it is possible that the paying Postmaster has already sent the signed acknowledgments to the remitters. The Postmaster-General informed the Committee that it was proposed to modify the procedure so as to provide that a cheque should not be given to the payee of the money orders until he had acknowledged the correctness of the list and accepted all the money orders entered in it. In the ordinary course the cheque would be handed over on the day after the list was given to the payee, thus affording him an opportunity of checking the correctness of the list. An expression of the opinion of the Chamber was invited regarding this proposed new procedure, and after consideration the Committee stated that they took no exception to it.

RAILWAYS.

Railway freight on coal.—The Associated Chambers of Commerce of India & Ceylon forwarded to the Chamber a copy of a letter addressed to them by one of their constituent Chambers asking the Association to take up the question of the urgent need for a further reduction in the railway freight on coal. Reference was

made to a discussion on the subject in the Legislative Assembly, on 20th February, but it was thought that this discussion was in the interests of the coal producing industry rather than in that of the consumer, and the Chamber which now raised the question suggested that the Association should address Government not only on behalf of the coal producing interest but also in the interest of the industrial consumer.

The Committee considered the question in consultation with the Indian Mining Association and made the question the subject of a detailed investigation. As a result they framed a note which argued the case for a reduction in rates in the interests alike of the coal producing industry, of consuming industries, and of the railways. At the annual meeting of the Associated Chambers in December a resolution on the subject in the following terms was unanimously adopted:—

That in view of the importance of cheap coal to the industrial and economic life of the country, and in the interests of the Indian coal trade, it is imperative that there should be a substantial reduction in the present rates of railway freight on coal and coke.

Railway rates for petrol.—When introducing the Railway Budget in the Assembly on 20th February 1928, the Hon'ble Sir George Rainy intimated that it was intended to adopt telescopic railway rates for petrol in place of the former uniform mileage rate. The telescopic rates for coal apply in through journeys; that is to say, the rates are applicable to the total distance for which the traffic is carried, and not separately to the distances on the separate systems when the coal is carried over more than one system. This arrangement applies to all lines, both state and company managed, the company managed systems having agreed to accept it. In respect of commodities generally, similar telescopic rates do not apply to through traffic.

The Associated Chambers of Commerce of India & Ceylon were consulted by one of their members with regard to the application of the telescopic rates for petrol. The Chamber which raised the point assumed that this, as in the case of coal, would be a through telescopic rate. But on taking the question up with the Railway Board they were informed that it would apply only to each railway separately; and they brought the matter before the Associated Chambers with the suggestion that representations should be made to the Board pressing their contention. In reply to a request for their opinion on this suggestion the Committee replied that they agreed that the Board should be pressed to apply the telescopic rates to through transit over more than one railway system, at any rate so far as state-managed railways were concerned. The Associated Chambers subsequently addressed the Railway Board accordingly. They also invited attention to a point in connection with the development of bulk storage petrol. With a view to cheapening the cost

of petrol upon country it had, they explained, been suggested that consideration might be given to the question of applying concession rates to petrol on-carried, from bulk depots, in lines, regardless of the fact that at a certain point it had been converted from bulk.

Railway Rates: Rates over foreign railways.—In August the Associated Chambers of Commerce of India & Ceylon informed the Committee that they had received from one of their members particulars regarding certain difficulties experienced by commercial interests in obtaining correct quotations for freight rates over foreign lines. One of these Chambers, in the course of correspondence with a railway, enquired whether it would be possible for the railway to accept responsibility for such rates, or to undertake the prompt confirmation of these within a few days. The railway replied that responsibility could not be accepted and suggested that references for information on such rates were received to an unnecessary extent in view of the fact that the information could be obtained by enquirers themselves from the tariffs. The President of the Associated Chambers considered the point to be one of importance and he addressed the Railway Board, expressing the opinion that it was desirable that the head offices of railways in the different provinces should be prepared to give freely any information and assistance available to them, particularly in regard to the very technical business of calculating railway rates; and should the railway not be able to accept responsibility they should at any rate undertake to ascertain with the utmost promptitude and to notify the enquirer whether the quotations given were correct. The President received a reply from the Board explaining that there were certain difficulties in the way of railways quoting correct freight rates in through booking, but adding that instructions had been issued to State-managed railways that steps should be taken to ensure the quotation of correct freight rates in through booking and, if necessary, their confirmation within a reasonable period. The Associated Chambers, in informing the Chamber as to the position, added that the question was being taken up also with the principal company-managed lines with a view to obtaining a similar undertaking from them; it is satisfactory to know that this undertaking has been given.

Railway bridge over the Megna River at Bhairab: Headway.—After consultation with the Indian Transport Sub-Committee the Committee addressed the Government of Bengal with reference to certain discussions which had been proceeding on the subject of the headway to be provided in connection with the construction of a railway bridge over the Megna River at Bhairab. The Indian Transport Committee explained to the Chamber that the Agent of the Assam Bengal Railway had informed them that it was proposed to provide a headway of 33 feet above the highest recorded flood level at the centre of the bridge—allowing approximately 36 feet headway above normal high flood level—and that it

was proposed to put the centre span of the bridge at this maximum headway, grading down on either side so as to reduce the height of the approach banks. The Inland Steamer Companies took exception to this proposal on several grounds. They considered that the minimum headway provided was inadequate; they objected to the bridge being graded so that the minimum headway was provided only at the centre; and they protested that there had apparently been a departure from the accepted procedure with regard to the determination of questions relating to the headway over navigable channels.

The object of the Chamber in addressing the Government of Bengal was to support the representation of the Inland Steamer Companies on the last mentioned point. The question of the procedure to be followed in connection with such cases was the subject of a good deal of correspondence between Government and the Chamber in 1920, and in September of that year an assurance was given by Government that, in case of differences of opinion between railways and river transport companies, the matter in dispute would be referred to the Waterways Advisory Committee. The representative character of the Waterways Advisory Committee was such as to make it particularly well qualified to give an authoritative opinion on any questions that might arise in connection with the headways of railway bridges over waterways, and the Chamber expressed the opinion that, in accordance with the assurance given by Government in 1920, the difference of opinion between the Assam Bengal Railway and the Inland Steamer Companies as to the headway to be provided over the Megna River at Blairab should certainly be referred to it.

The Government of Bengal, Irrigation Department, informed the Chamber in reply that the Public Works Department (Railway Branch) had addressed the Commissioner of the Dacca Division asking him to form a local Committee with representatives of Government, the Railway, and the Inland Steamer Companies to examine the question at the site of the bridge. It is understood that as a result of the discussion of the question by this local Committee, an arrangement was arrived at which was considered quite satisfactory by the Inland Steamer Companies. This provides for a headway of 40 feet above normal high flood level.

Eastern Bengal Railway: Mileage coupon tickets.—In the report of the Chamber for 1926 it was mentioned that the Eastern Bengal Railway authorities had introduced a scheme whereby mercantile firms having representatives travelling on business over the railway system might buy mileage tickets. The tickets are available for 2,000 miles in all, and they are sold at a considerable reduction on the ordinary fare. The rate for a first class mileage ticket is now 15 pies per mile, this being the same as is charged for similar tickets on a number of other railways, including the

East Indian and Bengal Nagpur Railways. But in May the Eastern Bengal Railway addressed the Chamber explaining that on these other railways the coupon books were available for six months only, whereas on the Eastern Bengal line the period of availability had hitherto been nine months. The fact that there was this difference in the periods meant that the tickets could not be interchangeable on other railways, and the enquiry was made whether the Chamber would agree to the period of availability being reduced to six months so that the tickets could be interchanged with those of other lines. The Committee consulted the firms interested in the matter as users of these tickets, and they found that, speaking generally, the advantage of having the tickets interchangeable on different lines was considered to outweigh any disadvantage there might be in reducing, from nine months to six months, the period of availability: the Eastern Bengal Railway was advised accordingly.

FINANCE.

The Gold Standard and Reserve Bank Bill.—At the time when the annual report for 1927 was submitted, the position of this subject was that the Government of India's original Bill, as revised by a Joint Committee of the legislature, had not been proceeded with after prolonged discussion in the Simla session of the legislature. The annual report referred to the revised draft Bill which was subsequently framed by Government, and to the Memorandum regarding it which had been prepared on behalf of the Chamber. The revised Bill differed very greatly in some important principles from the original Bill, particularly with reference to the structure of the Bank, and the Chamber arrived at the conclusion that the Bill could not be supported in its new form. When the matter came before the Assembly in the Delhi session, permission to introduce the revised Bill was refused by the President and in the circumstances the Government of India proposed to proceed with the discussion of the first Bill, which had never been formally withdrawn; but subsequently, as a result of the voting on the provisions in the Bill relating to the directorate of the Bank, Government decided not to carry the matter further for the time being.

The Negotiable Instruments Act, 1881: Endorsements on demand drafts by banks.—In the report of the Chamber for 1926 mention was made of a resolution on this subject which was, on the motion of the Bombay Chamber, adopted at the annual meeting of the Associated Chambers of Commerce of India & Ceylon in December of that year. The resolution was as follows:—

"That this Association recommends that the Indian law governing endorsements on demand drafts drawn by one branch of a bank upon another branch of the

same bank be amended so as to afford the same protection to bankers in India as the law in England affords bankers in England.

It was explained in the 1926 report that under the English law a paying bank is protected from all liability in the case of cheques and bills of exchange if the endorsements are afterwards found to be forged or without authority. In India a bank is in this respect dependent on section 85 of the Negotiable Instruments Act, but the section refers to cheques only, and not to bills of exchange in general, these latter including bank drafts on their own offices; and a banker in India is, therefore, not protected in the case of bills of exchange if the endorsements on them are afterwards found to be forged or without authority. The result is that an obligation is placed on the drawee of a draft, bill of exchange, or hundri to satisfy himself that all endorsements are not only in order but are also authorised.

The Government of India, Finance Department, replied to the Associated Chambers last February with reference to the resolution. They stated that they had again given the matter careful consideration, but that they had come to the conclusion that on the merits it could not be said that the speeches in support of the resolution furnished sufficient ground for reconsideration of the decision previously arrived at by them. This decision was that legislation should not be undertaken until it had been demonstrated, by a test case or otherwise, that the law in India as it at present stands does not afford the protection which is *ex hypothesi* desirable.

The Committee, in consultation with the Finance Sub-Committee of the Chamber, considered this reply and they informed the Associated Chambers that they considered it most disappointing and that in their opinion the matter should not be allowed to rest. The Hon'ble Sir Basil Blackett, when speaking at the Associated Chambers' meeting in December 1926, remarked that there seemed to be no difference of opinion as to the desirability of full protection being afforded, but that there did seem to be a difference of opinion among the legal fraternity as to the exact position. He explained that the Government of India were advised that it was at least extremely probable that the law was already exactly what was being asked for, and he added that Government would be perfectly willing to put the law right if it was wrong. The Committee considered that in a matter such as this the Government of India assumed an untenable position when they argued that before undertaking an amendment of the law they were justified in waiting until the opinion of their advisers had been proved to be wrong.

The Committee were informed by the Associated Chambers at a later date that on the suggestion of one of the Chambers the opinions of two eminent Counsel had been obtained and that in each case Counsel considered that an amendment of the law should be undertaken to put the position beyond doubt. Copies of the

opinions were forwarded by the Associated Chambers to the Government of India asking for further consideration of the matter, and pressing that Government should undertake the simple legislation required. There was a definite difference of opinion between two sets of advisers as to the position of the law and this being so, it seemed to the Committee by no means improbable that the different High Courts would hold opposite views and give conflicting decisions in cases coming before them and involving this, and no other, issue.

The Indian Stamp Act, 1899: Share transfers.—In the report of the Chamber for 1925 reference was made to the inconvenience sometimes experienced by the public for the reason that stamps to be affixed to share transfer deeds were not then available in any denominations exceeding ten rupees. This limitation made it necessary, in the case of transfers of blocks of shares of high value, to attach additional sheets to the transfer deeds for the sole purpose of providing space for the stamps. The Chamber suggested to the Government of Bengal that the stamps might be made available in higher denominations, but as an alternative Government thought it would meet the case if provision were made for the affixing and impressing of labels on share transfer instruments under rule 10 of the Indian Stamp Rules. Effect was ultimately given to this alternative suggestion. During the past year a member of the Chamber informed the Committee that, when certain transfer deeds were presented to the Collector of Stamp Revenue to be impressed with labels, the Collector stated that he was unable to comply with the request because such labels might be affixed to instruments only before execution or on the date of execution; and the deeds in question had already been executed out of British India.

The Committee addressed the Government of Bengal on the question and asked that representations should be made to the Government of India with a view to the necessary further alteration of the Indian Stamp Rules to allow of the stamping, after execution, of transfer deeds executed outside British India. A reply was however received from the Government of Bengal to the effect that no modification of the existing rules seemed necessary and that the Collector had been instructed to stamp with impressed labels such instruments as those referred to.

Another question relating to the subject of the stamping of share transfers was considered by the Committee. Under a Deed of Trust executed in his favour certain shares were made over to the Official Trustee, to be held by him upon the trusts declared therein. The transfer deeds were submitted to the company for registration of the change, and these were stamped with Rs. 1/8 each under section 4(1) of the Indian Stamp Act. The agents of the company invited an expression of the opinion of the Chamber as to whether this stamping was in order, or if the transfer deeds were not chargeable with full *ad valorem* stamp duty.

After consultation with the Finance Sub-Committee, the Committee replied to the enquiry that they agreed with the view of the Official Trustee that, as full *ad valorem* stamp duty had been paid on the Trust Deed, the transfer deeds required to be stamped only with Rs. 1/8. Section 4(I) of the Indian Stamp Act provides that when several instruments are employed for completing certain transactions, the principal instrument only shall be chargeable with the duty prescribed in Schedule I, and that each of the other instruments shall be chargeable with the duty of one rupee only instead of the duty, if any, prescribed for it in the Schedule. The Bengal Stamp (Amendment) Act, 1922, made certain amendments in the Indian Stamp Act in its application to Bengal. So far as section 4(I) was concerned, the effect of the alteration made by the 1922 Act was that the duty on "each of the other instruments", in a case such as is referred to became Rs. 1/8 instead of Re. 1; the principle that in such cases the parent instrument only would be chargeable to the full duty was not affected.

The Indian Stamp Act, 1899: Accident insurance policies.—In the report for last year it was stated that the Chamber had had under consideration, on a reference from the Government of Bengal, Finance Department, a question relating to the proposed reduction of stamp duty on certain accident insurance policies. The proposal had reference to the introduction of a cheap form of accident insurance, with restricted benefits, at premiums ranging from one rupee upwards. It had been pointed out to the Government of India that, while it was reasonable to pay a stamp duty of two annas for every Rs. 1,000 in the case of a policy with unrestricted cover, and carrying substantial premium, the position was different in the case of policies with premiums varying from Re. 1 to Rs. 3 per Rs. 1,000. The suggestion had therefore been made that the stamp duty chargeable on fatal accident insurance policies under Article 47 of Schedule I of the Indian Stamp Act should be reduced to one anna where the premium payable did not exceed Rs. 2-8 per Rs. 1,000. The 1927 report explained that the Committee, after examining the proposal in consultation with the Calcutta Accident Insurance Association, had informed the Government of Bengal that they approved of it.

Effect was given to the proposal early in the year by a notification issued by the Government of India, Finance Department (Central Revenues), on 4th February as follows:—

No. 2.—In exercise of the powers conferred by clause (a) of section 9 of the Indian Stamp Act, 1899 (11 of 1899) the Governor-General in Council is pleased to reduce the duty chargeable under clause (b) of Article 47(b) of Schedule I to the said Act on a policy of insurance against death by accident only, the annual premium payable on which does not exceed Rs. 2-8-0 per Rs. 1,000, from two annas to one anna for every Rs. 1,000 or part of the maximum amount which may become payable under the policy.

The Indian Stamp Act, 1899: The stamping of life insurance mortgage bonds.—The Government of Bengal, Finance Department, invited the views of the Chamber on a proposal submitted to the Government of India by the Association of Life Assurance Offices in India. This was to the effect that the use of adhesive stamps—permitted in the case of policies of insurance—should be allowed also in the case of bonds under which life insurance policies are mortgaged to the insurance companies for loans granted by the companies on the security of the policies. The Committee replied that they were of opinion that the suggestion should be accepted. As adhesive stamps may be used on the policy itself, it seems to be logical that they should be permitted on a bond mortgaging the policy to the company; and the Association of Life Assurance Offices in India clearly indicated that the adoption of the proposal would be appreciated by insurance offices.

Fabricated currency notes.—The Committee considered it desirable to draw the attention of the Government of Bengal, Finance Department, to the fact that notes not unlike currency notes were being sold for small sums in the Calcutta streets by hawkers. Although they recognised that the possibility of anyone being deceived by these notes might be considered to be remote, there was always, the Committee thought, the danger of an innocent and ignorant person being cheated, crude though the imitations were, and they suggested that the sale of such notes should be suppressed.

The Government of Bengal replied that they were advised that the printing and sale of new year greetings in a form resembling currency notes—this being the type of note which the Committee had before them—were not prohibited by any law at present in force. From enquiries made by Government it appeared that only one instance of deception by the use of these notes has been reported to the police, and that only one person had had some of the notes printed in the preceding January. Government therefore considered that it was unnecessary to introduce any legislation on the subject.

INDUSTRIAL.

The Trade Disputes Bill.—The Committee, in consultation with the Industrial Legislation Sub-Committee, had this Bill before them, and they invited members of the Chamber to submit expressions of opinion on the Bill. The Bill was introduced in the Legislative Assembly in the Simla session, and it was then decided that the measure should be circulated for opinion.

As was mentioned in the Report of the Chamber for 1924 a former Trade Disputes Bill was under consideration in that year.

The Committee, and the Industrial Legislation Sub-Committee, at that time were unable to support the Bill, which in many of its clauses was similar to the new Bill; but it did not contain provisions corresponding to some of those in the new Bill. The opinion of the Chamber on the first Bill was summarised as follows in a letter which they addressed to the Government of Bengal on 30th December 1924:—

(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(b) 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 wiser—at least so far as regards Bengal—to have industrial disputes in such services to be dealt with by the conciliation courts, provision for the establishment of which has been already made.

Since these views were formulated, four years have passed, and it may be that legislation which was at that time considered to be premature would not be considered premature now, even although it must be admitted that no considerable development in the trade union movement has taken place. The present position, in the absence of any such measure, is unsatisfactory, particularly where public utility services are concerned, and the Committee agreed in thinking that the time is ripe for the introduction of legislation providing a means for the investigation and, it may be hoped, the settlement of trade disputes.

In informing the Government of Bengal to this effect the Chamber put forward several criticisms of individual clauses of the Bill. Clause 2(f) of the Bill, for example, defines the term "Public utility service"; it specifies certain industries, and provides that any other industries may be included, on notification by Government of not less than three months. The Chamber has expressed the opinion that power to notify an industry as a public utility service might very easily be desirable as an emergency measure, and that it should be sufficient to prescribe a period of forty-eight hours' notice instead of three months. Further, the industries specified in the definition include any railway service which may be notified, postal, telegraph and telephone services, and public light, water and sanitation services; and the Chamber has recommended the inclusion of inland steamer services in addition. They have also suggested that, in the special provisions which are proposed for illegal strikes and lockouts it is desirable to provide that a strike or lockout without adequate notice shall be illegal, and that three weeks notice should be stipulated for in both cases.

Trade unions.—The Committee, in consultation with the Industrial Legislation Sub-Committee, examined the Bill introduced in the Legislative Assembly by Mr. N. M. Joshi to amend the Indian Penal Code by adding a proviso to section 43. The object of the Bill was stated to be to afford protection to the members and officers of unregistered trade unions from criminal liability for acts done by them in contemplation or furtherance of a trade dispute, or in restraint of trade; such protection was given, by the Trade Unions Act of 1926, in the case of unions registered under the Act.

The Committee informed the Government of Bengal—a request for an expression of opinion on the provisions of the Bill had been received from them—that the Chamber took strong exception to any measure of the nature of that brought forward by Mr. Joshi. The possibility of obtaining the immunity which the Bill sought to confer on unregistered unions was one of the principal advantages of registration, and the Committee stated that if the Bill were enacted it would nullify the inducement to register. As a matter of fact, when the Trade Unions Act was under consideration, an endeavour was made to have inserted in it a provision very similar to that put forward by Mr. Joshi. Two of the members of the Select Committee which reported on the Trade Unions Bill recommended that immunity should be extended to all those persons acting in contemplation or furtherance of a trade dispute, or joining in an organisation for the defence of the rights of employees in any industry. The legislature did not consider it expedient at that time to adopt the recommendation, and the Committee were certainly of opinion that there had been, since the Act was passed, no such development as would justify adopting it. The industrial experience of the past few years has, on the contrary, shown that on the smallest pretext so called trade unions come into existence, without proper organisation or control and in many cases engineered by persons whose object is to promote the continuance of, rather than to work for the termination of, the trouble. It was argued that the effect of the proposed amendment would be to bring the law in India into line with the English law on the subject, but workers in this country have not yet attained to the standard of education necessary to enable them effectively to control their own trade unions, and it is far too early yet to talk of putting the law in regard to trade unions in India on the same footing as that of the home law.

The Bill was before the Legislative Assembly during the Simla session in connection with a motion by Mr. Joshi that it should be referred to a Select Committee. The motion was opposed by the Government of India, and it was stated by the Hon'ble Mr. A. C. McWaters, Member for Industries & Labour, that the whole of the nine local Governments were definitely against it and that practically every commercial body of importance was also opposed to it. Apart from these considerations, the Government of India were of opinion

that the Bill was harmful because it struck at the very root of the trade union legislation passed in 1926. The motion that the Bill should be referred to a Select Committee was negatived.

The Workmen's Compensation Act, 1923.—Sub-section (3) of section 2 of the Workmen's Compensation Act, 1923, provides that the Governor-General in Council may, after giving three months' notice in the *Gazette of India*, direct that the provisions of the Act shall apply in the case of any person (other than a person whose employment is of a casual nature and who is employed otherwise than for the purposes of the employer's trade or business), employed by way of manual labour or on monthly wages not exceeding Rs. 300 in any occupation declared by such notification to be a hazardous occupation. Under the provisions of this sub-section the Government of India, Department of Industries & Labour, notified early in the year that it was their intention to declare all occupations involving blasting operations as being hazardous occupations, and to direct that the provisions of the Act should, subject to the provisions of the sub-section, apply to any person employed in any such occupation.

After consultation with the Industrial Legislation Sub-Committee, the Committee decided that there was no necessity to take any exception to the proposal, which was afterwards given effect to by the Government of India.

In the Simla session of the legislature a Bill was introduced by the Government of India for the purpose of amending the Act, and it was examined by the Committee in consultation with the Industrial Legislation Sub-Committee and the Calcutta Accident Insurance Association (Workmen's Compensation Standing Committee). The Statement of Objects and Reasons attached to the Bill explained that since the Act came into force on 1st July 1924 a number of amendments had suggested themselves or had been proposed by Commissioners for Workmen's Compensation and local Governments. Some of these were of such importance that before forming any conclusions regarding them the Government of India considered it advisable that local Governments and the public generally should be consulted. But some of the changes involved no important controversial points, and the Bill related to these. Several of the clauses were concerned with matters of procedure, and in other clauses the provisions of the Act were being extended to classes of workers either omitted unintentionally in the Act itself, or admitted only partially to its benefits. The Committee decided that there was nothing in the Bill to which exception need be taken on behalf of the Chamber.

A further Bill to amend the act in other directions, much wider in its scope, has since been sent to the Chamber for criticism, and it is now under examination.

The industrial situation in Howrah.—The industrial situation in Howrah in the early part of the year was such as to cause employers of labour in that area considerable anxiety. Members of the Chamber will remember that strikes took place in some of the railway and engineering workshops and in certain jute mills, and after discussing the general position with representatives of employers the Committee deemed it expedient to address the Government of Bengal on the subject. They did not seek to analyse the causes of these events, or to enter into any discussion of the merits of the opposing points of view, but they invited the attention of Government to certain matters which, in their opinion, called for action.

Whether the causes responsible for the situation were entirely economic or not, there could be no room for doubt that agitation had been active in prolonging the strikes. With this agitation there was associated a British subject who was a professed communist. The Chamber did not wish, the Committee explained, to attribute undue importance to his influence, but any influence he might have was certainly not due to such an intimate knowledge of labour and economic conditions in India as would justify the intervention of any person with a serious sense of responsibility. The Committee considered that persons with political opinions such as he professed were definitely undesirable and should not be permitted entry into this country, and they expressed the hope that the Government of Bengal would, if they agreed with this view, recommend to the Government of India that representations should be made to the Secretary of State for India with a view to the matter being brought prominently to the notice of the Foreign Office, and to the issue of passports to people of this type being stopped forthwith.

A second point on which the Committee remarked was the fact that—as is so frequently the case—many of the strikers had come out not because they wished to, but because they feared the consequences if they did not; for the men were apprehensive of the consequences to themselves and their families at the hands of the truculent minority, and the Chamber asked that adequate police protection should be given to such as were willing to work. And a third point with which the Chamber's representation dealt was the delay that sometimes took place in the disposal of court cases arising out of such industrial disputes.

The Government of Bengal replied that the recommendation made by the Chamber regarding the inexpediency of issuing passports from home to undesirable persons would be brought to the notice of the Government of India and supported by the Government of Bengal. They stated that as far as they were aware, the police force in the district, which had been considerably strengthened, was adequate for all purposes. And with regard to the question of the disposal of court cases, Government explained that such were dealt

with as expeditiously as possible but that in every case the procedure prescribed by the Codes must be followed.

So far as the general question of professional agitation among industrial workers is concerned, the Committee understand the position to be that until a professional agitator commits himself in one way or another so as to put himself within reach of the law it is not within the power of Government to interfere with him. This position may be regrettable, but it limits the scope of Government's activities, and the agitators usually are careful to keep within the limits of safety. The Trade Disputes Bill which is now before the legislature, and which is referred to in a separate paragraph will, it is hoped—in the event of its becoming law—be instrumental in affording some protection to employers in this respect.

The Indian Boilers Act: Cast iron boilers and disinfectors.—The Government of Bengal, Commerce Department, consulted the Chamber on a question raised by the Government of India in the Department of Industries and Labour which related to the position of (1) cast iron boilers used for heating buildings and domestic hot water supplies and (2) disinfectors. Regulation 3 of the Indian Boiler Regulations, 1924, prohibits the registration of a boiler if a structural part subject to pressure is made of cast iron. The Government of India pointed out that cast iron boilers are widely used in other countries for the heating of buildings, and when so used are subject to no regulation and may be in charge of persons entirely unskilled in respect of boilers. Government suggested that the prohibition of the use of such boilers in India creates an impediment to the economical heating of buildings and the supply of hot water for domestic purposes, and that an alteration of the law was required.

The Committee considered the question in consultation with the representatives of the Chamber on the Bengal Boiler Commission and it hardly seemed to them that the question of exempting such cast iron boilers from the operation of the Act necessarily arose. A "boiler" is defined, in section 2(b) of the Act as meaning "any closed vessel exceeding five gallons in capacity which is used expressly for generating steam under pressure for use outside such vessel," etc. The type of cast iron boiler ordinarily used for heating buildings and for heating water for domestic purposes does not come within the scope of this definition because it always has a pipe open to the atmosphere, and therefore the steam is not generated under pressure. The Committee added that they did not think that any cast iron boiler subjected to steam pressure should be exempted from the operation of the Act.

With regard to the second question, the Government of India pointed out that the definition of "boiler" excludes vessels used for generating steam under pressure for use inside such vessels. They

explained that in certain types of disinfectant steam is generated under pressure in vessels of considerable capacity and is used within the vessel for purposes of disinfection. In order that such vessels might be brought within the scope of the Act it was suggested that the words "for use outside such vessel" should be deleted from the definition. The Committee were in complete agreement with this suggestion, as the type of disinfectant referred to may, if it is not under skilled supervision, be distinctly dangerous.

The Indian Mines Act, 1923: Model bye-laws.—Early in the year the Committee had under consideration a copy of the model bye-laws drawn up by the Chief Inspector of Mines in India under section 32 of the Indian Mines Act, 1923, the Government of Bengal, Commerce Department, having invited an expression of the opinion of the Chamber as to the suitability of these for coal mines in Bengal. With the assistance of the Indian Mining Association, the Committee examined the model bye-laws and they expressed general approval of these; but they submitted a few suggestions for the modification of the bye-laws in matters of detail.

The employment of women underground in mines.—The Committee had before them the proposals of the Government of India with a view to the exclusion of women from work underground in mines. It appeared from the papers that, after discussing the question with the local Governments concerned, the Government of India had come to the conclusion that the time was opportune for the initiation of measures designed to this end. Regulations were accordingly drafted providing for the gradual reduction of the number of women underground by ten per cent. per annum on the basis of the number of women so employed in a mine in 1926; and it was contemplated that the arrangement should come into effective operation as from 1st April 1929. It was explained that the proposals would not affect work in quarries, or in the open workings of mines, which could not, it was stated, ordinarily be described as injurious to the life, safety or health of women.

The Committee referred the papers in the first place to the Indian Mining Association for an expression of opinion. The Association did not take exception to the principle of the proposal, but they adhered to views expressed by them in 1927, when they had occasion to discuss the subject, namely, that the restriction of the employment of women must be applied to open quarries: in fact their acceptance of the proposal in regard to underground work was contingent on such application. The Association contends that open quarry work is sometimes more strenuous than working in mines, and that, apart from this, the exemption of open quarry working from the operation of the regulations will impose the most serious disadvantage, from the economic point of view, on privately owned collieries as compared with railway collieries. The Committee

addressed the Government of Bengal in support of the Association's opinions on these points and asked that the question should be reconsidered in the light of them before deciding to give effect to the proposed measure of restriction.

The International Labour Conference: Convention regarding the employment of women at night.—The Government of Bengal, Commerce Department, invited the attention of the Chamber to Articles 2 and 3 of the Convention relating to the employment of women during the night in industrial undertakings. The Convention was adopted by the International Labour Conference at its meeting held in Washington in October 1919. Article 2 defines the term "night" as signifying a period of at least eleven consecutive hours, including the interval between ten o'clock in the evening and five o'clock in the morning; and Article 3 provides that women shall not be employed during the night in industrial undertakings other than those in which only members of the same family are employed. When considering the question in 1920 the Chamber expressed the opinion that—subject to a proviso which does not affect the present question—there was no objection to the Government of India ratifying the Convention; and in point of fact Government did ratify it.

The question which was referred to the Chamber by the Government of Bengal related to the working hours of women in the jute mills. The jute mills of Bengal begin work at 5-30 in the morning, and finish at 7 in the evening—these working hours for beginning and ending being within the terms of the Indian Factories Act—and the working hours permitted by the Act to individual workers are arranged within this period of 13½ hours. But the Government of Bengal stated that the system did not allow the eleven hours continuous period of rest for women which is stipulated in the Convention; and in view of the fact that the Government of India had ratified the Convention they stated further that an amendment of the Factories Act would be necessary if the jute mills were not prepared to take action on their own initiative in order to ensure that the provisions of the Convention were observed. They asked accordingly that the subject should be taken into consideration by the Chamber with a view to ascertaining whether the jute mills were willing to take action as indicated. The Committee consulted the Indian Jute Mills Association on the question, and they afterwards informed the Government of Bengal that the Association was strongly of opinion that the hours worked by women in jute mills were much more satisfactory from the workers' own point of view than any hours which might otherwise be arranged to conform with the full eleven hours night interval prescribed for women by Articles 2 and 3 of the Convention. The Association added that the point could be met by starting the women workers at 6 a.m., instead of at 5-30 a.m. and reducing the rest periods during the day by half an

hour, but that such a step would not be in the best interests of the workers themselves. Apart from this the Association invited attention to Article 7 of the Convention, which is as follows:—

In countries where the climate renders work by day particularly trying to the health, the night period may be shorter than prescribed in the above Articles, provided that compensatory rest is accorded during the day.

The Committee of the Chamber entirely agreed with the views of the Indian Jute Mills Association. It would appear, indeed, that the provisions of Article 7 of the Convention had been overlooked when the subject was under consideration by Government, for it seems to the Chamber that if there is any climate in the world where work by day is particularly trying, it is the climate of Bengal for the greater part of the year; and that it was precisely to meet such a case as that of industrial work in this climate that Article 7 was inserted in the Convention. Compensatory rest during the day is accorded to women in the jute mills as prescribed by the Indian Factories Act, and in the opinion of the Chamber the question of the necessity for the mills taking action such as was suggested by Government did not arise.

The International Labour Conference, Geneva, 1929.—The Committee had under consideration the terms of a press communiqué issued, on 25th October, by the Government of India in the Department of Industries & Labour. The press communiqué explained that two sessions of the International Labour Conference will be held at Geneva in 1929. The first will be a general session, opening on 30th May and will deal with (1) the prevention of industrial accidents; (2) protection against accidents of workers engaged in loading or unloading ships; (3) forced labour; and (4) hours of work of salaried employees. The second session, which will open on 10th October, will be a maritime session, and will consider (1) the regulation of hours of work on board ship; (2) the protection of seamen in case of sickness or injury on board; (3) welfare of seamen in ports; and (4) the minimum standard of professional qualifications for masters, officers and engineers. The communiqué added that each State would be entitled to be represented by four delegates, two representing Government, one representing employers, and one representing labour, and that the right of nomination in each case lies with the Government of India, who will consider any recommendations made to them by organised representative Associations of employers or of labour.

The Committee recommended to Government the appointment, as the delegate to represent employers at both sessions, of Mr. P. H. Browne, C.B.N., of Messrs. Mackinnon, Mackenzie & Co., Calcutta.

The Bengal State Aid to Industries Bill.—The object of this Bill, which has been under consideration for a considerable

time past, is to obtain statutory power to enable State aid to be given mainly for the purpose of encouraging cottage industries, and industries on a small scale, in the shape of loans, guarantees, the provision of a hire-purchase system, and so on; and the Bill proposes to set up a Board of Industries for the purpose of advising Government on applications for such aid. The Bill has been modelled on similar measures enacted in Madras, and in Bihar & Orissa, in 1923. After referring the Bill for criticism by members of the Chamber the Committee, in consultation with the Industrial Legislation Sub-Committee, examined it and submitted an expression of opinion regarding its provisions to the Government of Bengal, a request for an expression of views with reference to the Bill having been received from them. The Chamber stated that they were in sympathy with any measure likely, with reasonable conditions, to help small industries. They recognised the difficulty of framing, for incorporation in the Act, a limiting clause so as to ensure that assistance should be restricted to what are genuinely cottage industries, or industries on a small scale, but if no such clause could be devised they said that they felt it would be necessary to rely on the Board of Industries to be established by the measure, and on the local Government, to see that the intention underlying the measure was fully observed in practice. According to the comprehensive definition of the term "industry" in the Bill it would apparently be quite open to grant State aid for the establishment and encouragement, say, of a jute mill industry in a district of the province where it does not now exist; there would, of course, be the greatest possible objection to the application of public funds, under the protection of the measure, to such a case, and the Chamber expressed the view that the selection of enterprises for assistance would have to be undertaken with considerable care to ensure that there was no expenditure of public money on objects not properly coming within the limits contemplated by the Bill. Another danger to be avoided is the possibility of Government being pressed to invest money in industrial undertakings; and with this in view the Chamber was of opinion that the taking of shares or debentures—suggested in one of the clauses of the Bill—should in no circumstances be permitted as one of the forms of State aid to be given. The Chamber added a number of detailed criticisms of particular clauses of the Bill.

The Cotton Industry Statistics Act, 1926.—In the annual report for 1927 reference was made to a discussion which had taken place regarding the definition of the term "manufactured" in this Act. Under section 3(1) of the Act it is incumbent on a mill owner to submit a monthly return of cotton goods "manufactured", and the definition of the term contained in the Act was found to be not quite suitable. The definition was as follows:—

Goods shall be deemed to be manufactured when all manufacturing processes which the goods are intended to undergo have been completed and the goods are ready for sale but not necessarily baled, boxed or packed.

The reason why the definition was found to be unsuitable was, the report explained, that mills did not as a rule keep daily records of goods stamped and marked and that there would be considerable difficulty in submitting figures other than those relating to goods baled during the day. Proposals for a revised definition were therefore put forward.

In April the Committee were informed by the Government of Bengal, Commerce Department, that the Government of India had decided to adopt the following definition of the term "manufactured" in substitution for the one quoted above:—

Goods shall be deemed to be manufactured when all manufacturing processes, which the goods are intended to undergo, have been completed and the goods are baled, boxed or packed, or issued out of the mill premises without being baled, boxed or packed.

MUNICIPAL.

Bridges over the Calcutta canals.—In the report for 1927 the Committee explained that they had made representations to the Government of Bengal, Irrigation Department, on the subject of the deadlock between Government, the Corporation of Calcutta, and the Calcutta Improvement Trust with reference to the apportionment of the cost of reconstruction of certain bridges over the Calcutta canals. As was then stated, the Chamber understood the position to be that the Government of Bengal and the Corporation were both advised by their respective legal advisers that no financial liability attached to them with regard to the reconstruction of the bridges; and the Chamber expressed the opinion that a settlement should be arrived at. They were particularly concerned with the Chitpore bridge, the use of which had for a considerable time been restricted on account of its condition; and the Committee felt most strongly that the reconstruction of the bridge should not be suspended indefinitely pending a decision on the question of liability. At the time when the last report was submitted the position was that a suggestion had been made for a conference of representatives of the different interests to determine the question, and that the Government of Bengal had accepted the suggestion.

The Committee regret to have to report that no material progress appears yet to have been made towards a settlement of the extremely unsatisfactory position. The suggested conference did not take place until the month of September. The latest information of the position which has been received from Government stating that, as a result of the conference, Government were awaiting a reply as to whether the Corporation affirmed the statement of their representative at the conference to the effect that they, the Corporation, would not contribute towards the cost of reconstruction of the bridges apart from the Alipore bridge, unless Government revised their decision

in regard to certain other questions. The Committee received this information with considerable disappointment as it seemed to them that a thoroughly unsatisfactory situation was merely being prolonged. They recently addressed the Government of Bengal to this effect and again drew attention to the serious loss and inconvenience occasioned by the complete closing of the Chitpore bridge to all heavy traffic.

Traffic control: (a) *Parking of vehicles.*—Towards the end of April the Commissioner of Police, Calcutta, forwarded to the Chamber, for examination, particulars regarding arrangements proposed in connection with parking facilities in the Clive Street area. These particulars were issued by the Committee to all members of the Chamber for any suggestions members might desire to make, and also to the members of the Council who had been nominated for consideration of the proposals, and the criticisms on them, to a special Sub-Committee constituted as follows:—Mr. T. W. Dowding, M.C.S. (Messrs. Turner, Morrison & Co., Ltd.).
Chairman: Mr. R. F. Hasluck (Messrs. Mackinnon, Mackenzie & Co.); Mr. Eric Studd (Messrs. J. Thomas & Co.); Mr. R. A. Towler (Messrs. McLeod Messrs.); and Mr. H. K. Turle (Messrs. Place, Smith & Co.). The Hon. Mr. S. N. Mukherjee, President of the Automobile Association of Bengal kindly appointed a representative, Mr. J. W. Jackson, to act as a member of the Sub-Committee.

The Sub-Committee examined the proposals in detail, and they embodied their views on these and the suggestions made by members of the Chamber regarding them, in a Memorandum which the Committee accepted and forwarded to the Commissioner of Police. The Memorandum dealt with the subject in such detail that it is not possible to mention here the various matters which it covered but it was circulated for the information of members of the Chamber, and the opening paragraphs, dealing with certain general aspects of the problem, may be quoted :—

[illegible]

The Commissioner of Police explains that it is an integral part of the scheme for alleviating traffic congestion that the continuous waiting period of vehicles at any

at the parking place shall be limited to one hour. This period, it is thought, "should enable members of the public who have business during the day at different offices, to carry out their calls without inconvenience", and should stop the practice, referred to in the preceding paragraph, of using the public street as a garage. There would be no objection in the way of ensuring that the application of the one-hour rule would be effective, and that it would not be necessary to have many occasions upon which an hour is not a sufficiently long period. In the hope however that the limitation will be used rather in the direction of stopping "all day" parking than to make things difficult for the man who has a legitimate business need for a car, it is suggested that the period should be lengthened; but it will be necessary to see that the restriction is such as in practice interferes with business requirements.

On the assumption that "all day" parking can be successfully stopped, a certain amount of room will be set free that is now occupied. But even so, the Chamber anticipates that, if the restricted parking arrangements proposed for individual streets are given effect to, it will be found that the space available for legitimate parking in the Clive Street area is altogether inadequate. In critically examining the proposals in detail, the Chamber has kept in view that little advantage will be gained by application of the proposals results in compelling vehicles to keep moving about in the streets, thus increasing the flow of traffic and leading inevitably to its congestion.

There is another general comment which should be made before the proposals relating to individual streets are examined. The object of the proposals is to relieve traffic congestion, and when they are under consideration it is proper—especially keeping in view the serious inconvenience their introduction will occasion—to consider the effect of the proposals on the general traffic conditions of the city. It is to be noted that the proposals are not intended to alter the general character of the city, and in a less degree (so far as at any rate as the principles are concerned) to alter the character of the individual streets. They are intended to relieve the congestion and consequent difficulties, and although the problem of slow traffic does not offer an easy solution, it is not the object of the proposals to alter the character of the city, or to remove evils, which much less important cities than Calcutta refuse to tolerate. The Chamber has protested against their being tolerated here, and feels that there is no alternative to accept them with resignation as inevitable accompaniments of the life in Calcutta.

The Memorandum thereafter examined in detail the different proposals relating to the parking that should be allowed in specified streets, and criticised these. The proposals formed the subject of further correspondence with the Commissioner of Police, and his suggestions for meeting the criticisms were again considered by the Committee. The Committee then considered the special Sub-Committee. Material progress has been made towards the completion of the report. It can be introduced as a provisional measure with a view to ascertaining how it works in practice, and the Commissioner of Police hopes to introduce it shortly for a trial period of two months during which it, if necessary, be modified in the light of actual working conditions. The Committee has also generally speaking the Commissioner of Police was able to accept most of the recommendations made by the Chamber in regard to the matter.

(b) *The registration of office junks.*—It was explained in the report for 1927 that this question had been before the Chamber on several previous occasions, and in the report for the previous year a short history was given of the discussions which had taken place on the subject. The 1927 report mentioned that in August of that year a Bill had been published by the Government of Bengal, Legislative Department, to provide for the registration, not only

of office jams, but of all horse-drawn vehicles. Government found that it was not possible to devise a satisfactory definition of an office jam which would cover all horse-drawn vehicles used as office jams and at the same time exclude vehicles, which although similar in appearance and construction, were employed for different purposes. It was explained also, in the 1927 report, that the Bill provided for the licensing of drivers but that powers were taken to exempt by notification, from the operation of its provisions for licensing and control, any vehicle or class of vehicle which could be controlled without difficulty and were not likely to be a source of danger.

The Bill duly became law, and in July the Committee drew the attention of members to the provisions of three Notifications issued by the Government of Bengal under the Act. One of these provided that the Act should come into force on the 1st August 1928, and another that the following classes of vehicles, *inter alia*, were exempted from the operation of the Act, namely (a) all two-wheeled vehicles; (b) all vehicles not having permanent tops; and (c) all vehicles owned by, and used for the purposes of, charitable and educational institutions. The Act does not apply to hackney carriages, which are already dealt with, so far as Calcutta is concerned, in the Calcutta Hackney Carriage Act, 1919.

In view of the early operation of the Act the point of principal importance was, so far as members of the Chamber were concerned, that the Act applied to office jams and the drivers of these. Among the provisions of the Act were the following :—

4. (1) No person under the age of eighteen years shall drive a vehicle in any public place.
7. (1) No person shall drive a vehicle in a public place unless he is licensed in the prescribed manner, and an owner or person in charge of a vehicle shall allow any person who is not so licensed to drive it.
9. The driver of a vehicle shall produce his license upon the spot when required by any police-officer to do so.
11. (1) The owner of every vehicle shall cause it to be registered in the prescribed manner.

The rules which had been issued under the Act were printed for the information of members as an appendix to the circular.

(c) *The motor horn nuisance.*—During the year the Committee have also had under consideration the question of the nuisance to which the citizens of Calcutta are subjected by the incessant noise of motor horns. The annoyance which it occasions to the public can hardly be exaggerated, and of course it is not limited to any one portion of the city but has become universal. In the business area—particularly after the withdrawal of the traffic police in the evenings—and later at night in the different residential quarters, the prowling taxi is responsible for most of the nuisance, and if effective steps were taken to check prowling, and to penalise horn sounding

from the taxi-stand for the purpose of attracting fares, some at any rate of the disturbance would cease.

The matter was the subject of reference in correspondence which the Chamber had with the Commissioner of Police in 1925. He then explained that under the Motor Vehicles Rules every motor vehicle must carry a hand bulb horn capable of giving audible and sufficient warning, that the horn should not be sounded for any purpose other than that of ensuring safety in traffic, and that it must not be sounded continuously. The Commissioner added that, although the Motor Vehicles Department, when passing vehicles, paid particular attention to the horns with a view to seeing that these did not give a raucous sound, there was nothing to prevent the owner or driver altering the note by tampering with the reed. The question was referred to also by the then President of the Chamber in his speech at the annual meeting on 24th February 1928, and the Committee felt that, however difficult the problem may be, the suppression of the nuisance is, in the interests of the citizens, a necessity. At the request of the Committee, the Sub-Committee dealing with the question of the parking of vehicles—referred to in another paragraph—examined this question also, particularly with regard to taxis. The specification of a standard type of horn for taxis is customary in many countries and cities, and it was suggested that the type of horn compulsory in the case of Paris taxis might with advantage be adopted here. This type is less disturbing than any of the ordinary bulb horns carried by Calcutta taxis, and there would be no difficulty about detecting a taxi which varied from the prescribed standard. So far as other motor vehicles are concerned, the Sub-Committee considered that the horns used should be subject to police approval, and that there should be a provision for prohibiting any particular type of horn that is unpleasant. The Commissioner of Police subsequently informed the Committee that, in the proposed new rules for public service vehicles in Calcutta, which are now under consideration by Government, he had included a rule in the following terms :—

"Horn.—Only one horn of an approved pattern will be carried and such horn will be sealed to the bus/cab in a manner approved by the Commissioner. No owner, driver or attendant shall break or tamper with or permit any other person to break or tamper in any way with the seal placed on the approved horn or on the mechanism thereof and no person shall carry or use in a Public Service Vehicle any horn other than that sealed to the cab/bus by the Commissioner."

The Commissioner explained that the consideration of the rules might take some time as these cover all questions relating to motor vehicles in Calcutta, and he enquired whether the Chamber considered the question of motor horns to be one of vital urgency and that the introduction of the proposed new rule would cause an abatement of the nuisance; he was prepared, in that event, to address Government with a view to having the rule accepted and put into force as soon as possible.

The Committee informed the Commissioner in reply that they were definitely of opinion that the matter was one of urgency and that in their opinion every endeavour should be made to have the proposed new rule made effective without delay.

It is of interest to add that a similar question has been under discussion during the past year in Bombay, where, as in Calcutta, there has been much complaint of the motor horn nuisance.

Condition of roads and pavements in the business quarter.—The Committee had under consideration, in consultation with the Municipal Sub-Committee of the Chamber, the misuse which is freely permitted by the responsible authorities, of the pavements of public thoroughfares in the city. Their attention was particularly called, by members of the Chamber, to the extent to which the pavement on the south side of Fairlie Place was obstructed by hawkers, mainly hawkers of foodstuffs, and to its resulting filthy condition; but similar complaints might likewise be made about other streets, while the nuisance is frequently aggravated by the consequence of allowing cattle to wander around on the footpaths and the pavements. The condition of affairs is not such as to do credit to any city, and the Committee were of opinion that the interests of public convenience and health demanded the adoption of effective measures to put a stop to it. It appeared either that the regulations were too weak, or that, so far as pavement hawkers were concerned, the penalties inflicted were too inconsiderable, for any permanent improvement to be likely. That this was so was suggested by the answers to a series of questions asked in the Corporation at the instance of the Chamber. The questions and answers are given below :—

1. Will the Chief Executive Officer please say what authority is responsible for the condition of the public pavement on the south side of Fairlie Place?

The Corporation is responsible for the cleanliness and maintenance of the footpath and the Police for regulation of traffic and prevention of obstruction.

2. Is the Chief Executive Officer aware that the pavement is used by a large number of hawkers, who occupy a considerable portion of the pavement by dumping their goods on it?

Yes, particularly between the hours of 1 and 5 P.M.

3. Has the attention of the Chief Executive Officer been drawn to the fact that in most cases these people are hawkers of food and drink, and that the pavement is consequently in a more or less constant state of uncleanness?

Yes.

4. Will the Chief Executive Officer please say whether, within the last two months, any prosecutions of hawkers have taken place for obstructing the pavement?

Yes.

5. If there have been any such prosecutions, will the Chief Executive Officer please state the result of these?

Summons applications were filed in the Municipal Magistrates' Court against 13 hawkers on the 28th February 1928 of whom one has been fined Re. 1 and the cases against others have been adjourned. The Police prosecuted 256 hawkers during February and March most of whom were fined annas 8 to Re. 1.

6. Will the Chief Executive Officer please say what measures, if any, it is proposed to take with a view to having the pavement kept clear of similar nuisances in future?

The officers of the Corporation are not authorised to arrest offenders on the spot and the only course left open to them is to file applications for summons against them in the Municipal Magistrates' Courts. This procedure has not, however, proved at all effective as experience shows that in many cases the offenders give false name and wrong address to evade the service of summons. The District Engineer has already been in communication with the Police authorities and has asked them to take vigorous action to put a stop to this nuisance.

Buffalo cart traffic.—The report of the Committee for 1927 explained the position with reference to the movement to secure that the use of buffaloes for draught purposes in Calcutta should cease. Following the prohibition of the use of buffaloes for three hours in the day during the hot weather—a measure that was first adopted in 1927—the movement was energetically carried forward. Cart owners to some extent replaced buffaloes by motor lorries, and to a much greater extent by the use of the largest size of Punjab bullocks, and, as was mentioned in the report, the suggestion was made that the maximum load allowed for two buffaloes should be reduced from 60 maunds to 45 maunds; this is the limit for two Punjab bullocks of the largest size, which have a much longer working life than, although costing about the same as, the buffalo. Early in the past year the question was before the Government of Bengal and the Calcutta Corporation on this basis, and in reply to an enquiry from the Corporation the Committee stated that they took no exception to the proposal. Effect was subsequently given to it by the Government of Bengal.

As is stated above, the use of buffaloes was prohibited for three hours during the day in the hot weather of 1927 (the prohibited hours being from 12 noon to 3 P.M.) and in the early part of 1928 it was proposed that the period of restriction should be extended, and fixed from 10 A.M. to 4 P.M. The Committee considered this suggestion in consultation with certain of the interests likely to be affected and they found that there was a very definite apprehension that an extension of the hours of restriction in this way would result in complete dislocation of traffic arrangements, with the further consequence that buffalo traffic would increase during the night hours, when adequate supervision is difficult. The Chamber preferred that action should be taken in the direction of reducing the maximum load on the lines indicated in the preceding paragraph. The Government of Bengal ultimately retained the same restriction regarding hours as had been in force in 1927, namely, from 12 noon to 3 P.M.

Calcutta Corporation: Plans of markets and bazars.—At a meeting of the Public Utilities and Markets Committee of the Corporation in January Councillor Madan Mohan Burman moved resolutions recommending (a) that no sanction should be given for the establishment of any new market or bazar without the previous approval of the plan by the Chief Officer of the Fire Brigade; and (b) that plans of all licensed markets and bazars should be sent to the Chief Officer of the Fire Brigade for examination, and that no license be renewed except on the owner undertaking to carry out the improvements suggested by the Chief Officer. The Corporation invited the views of the Chamber on these proposals and, after consultation with the Municipal Sub-Committee, and with the Calcutta Fire Insurance Association, the Committee replied that the Chamber was in agreement with the principle underlying the recommendations, namely, the necessity of ensuring that adequate measures have been taken to provide for the protection of markets against the danger of fire. For this purpose they agreed that the approval of the Chief Officer of the Fire Brigade should be obtained so far as the unfiltered water arrangements, and the position of the hydrants, were concerned; and they agreed that this principle should be observed not only in the case of new markets but also in the case of existing markets. The Committee did not however think it necessary to require his approval of the detailed plans except in so far as these might be affected by the question of fire risk.

MISCELLANEOUS.

The Chandpur River.—Early in the year the attention of the Chamber was invited, by important interests concerned in

the river traffic of Chandpur, to the serious situation that had developed there in consequence of the formation of a bar at the mouth of the Chandpur River where it joins the River Megna. After consultation with the Inland Transport Sub-Committee of the Chamber, the Committee addressed the Government of Bengal on the subject. Their letter, after referring to the serious effect the position was likely to have on the interests concerned, explained that these interests were affected in two ways, first by the effect which the bar was likely to have, except during the rains, on the access to the ghats of the river steamer companies and the railway, and second by the probability that the ghats of jute baling firms further up the Chandpur River would be closed to river traffic for the greater part of the year. But apart from these direct results, indirect consequences would follow. The water in the Chandpur River would remain more or less stagnant for the greater part of the year, a position that would be detrimental to the general health of the people in the district; and in time the whole of the Chandpur River might cease to be navigable for the considerable country boat traffic carried on between Chandpur and Hajgunj.

In their consideration of the position, the Chamber endeavoured to ascertain the circumstances that are chiefly responsible for the recent deterioration of the Chandpur River and they recommended to Government that a complete survey of the whole of the river should be undertaken without loss of time, with a view to the preparation of a comprehensive conservancy programme. The Chamber raised also the question of the responsibility for the conservancy of important waterways, a matter regarding which there is a good deal of doubt on the part of the public.

The question was under the consideration of the Government of Bengal for a considerable time, and it was only in October that a reply was received by the Chamber. This explained that the interests mainly concerned in the river traffic of Chandpur are local interests, and that so far Government has not accepted any financial responsibility for keeping the port open. On the general question Government explained:—

(a) There is no legal obligation on any authority to maintain waterways generally.

(b) When a waterway (apart from locked canals or artificial channels) is of importance as a line of navigation it is usual to notify it under the Canals Act because this Act gives power to remove obstruction and imposes a penalty for causing obstruction to a line of navigation.

It also authorises the imposition of tolls. The only case in which tolls on open waterways are levied is the Sunderbans Steamer Route which includes all the rivers mentioned in Bengal Government, Irrigation Department Notification No. 230, dated 23rd July 1896.

Expenditure is incurred in certain rivers on which no tolls are levied. Tolls can not be levied if the line of navigation is not kept open.

There is however no obligation on the part of Government to keep open a line of navigation even though it is notified under the Canals Act, though where tolls are charged it is implied that Government will keep the channels open.

(a) Government will decide after considering each case on its merits whether public funds will be spent on keeping a channel open.

The subject is still under discussion at the time of writing this report.

The piece-goods trade: (a) *General.*—Several important questions in connection with the piece-goods trade have engaged the attention of the Committee, in consultation with the Piece-Goods Sub-Committee of the Chamber, during the year. In July the Chamber was addressed by the Marwari Chamber of Commerce on the subject of allowances for chafages, with particular reference to a new basis of allowances fixed by the Dhooty Association of the Marwari Chamber which was made effective as from the 2nd of that month. In 1925 a similar reference was received from the Marwari Chamber regarding allowances of the like nature, and at that time the Committee intimated in reply that there appeared to be a general feeling among importers that they should be free to make their own terms and conditions with their buyers rather than that they should be bound by fixed terms and conditions. In view, however, of the importance of the question raised by the basis fixed by the Dhooty Association in July the Committee referred the matter to all members of the Chamber so that those interested in the piece-goods trade might have an opportunity of expressing their opinions: and in consultation with the Piece-Goods Sub-Committee they considered the opinions received. These indicated that there was a strong feeling on the part of importers that the chafage allowances mentioned were unreasonably high and that importers generally felt it would have been better if the Marwari Chamber had in the first instance consulted importers, Indian and European, interested in the piece-goods trade before adopting resolutions regarding the new basis. But it was suggested that a meeting might be held between representatives of the two Chambers to discuss whether it would be possible to arrive at some arrangement which would be acceptable to importers and their buyers generally. The position was complicated to some extent by the fact that several of the large importers had in point of fact arranged to make allowances on the new scale while the subject was still under reference by this Chamber, and subsequently the Marwari Chamber of Commerce recorded further resolutions regarding allowances in respect of other goods, and in this case the Committee were informed that several of the large importers had in point of fact arranged to make such allowances on the new scale before the adoption of the resolutions.

A meeting was however arranged, and took place on 17th September under the Chairmanship of Mr. A. Aiker, a member of

the Committee of the Chamber. The meeting was attended by representatives of the Piece-Goods Sub-Committee of the Chamber, the Calcutta Import Trade Association, the Marwari Association, the Marwari Chamber of Commerce, and the Merchants Committee. This meeting did not arise directly out of the action of the Marwari Chamber but out of a suggestion by the Marwari Association to the effect that representatives of the different bodies interested might discuss informally the position of the piece-goods trade and the difficulties which have recently affected it. The meeting was not therefore primarily devoted to the discussion of the allowance question, but to considering whether joint action could be taken to improve the conditions of the Lancashire piece-goods trade with India. The meeting discussed the various factors affecting the trade, such as the prevailing general trade depression, the competition of other countries, and similar matters. It was agreed that, so far as the Calcutta market was concerned, the amount of importation by irresponsible traders was a serious factor in the situation, and that it would be to the advantage of the Manchester shipper if he recognised that in the long run it would not be in his own best interests if he concentrated on direct business with this class of trader. Possible measures were discussed with a view to obtaining more co-operation than has hitherto existed. As a result of the negotiations the Committee addressed the Manchester Chamber of Commerce with a view to receiving their co-operation in any measures that may be taken for the mutual advantage of all those interested in the trade. The Manchester Chamber, in fact, had already addressed this Chamber on the subject of the allowances referred to above, and also regarding a new scale of allowances on whites fixed by the Marwari Chamber of Commerce.

At the meeting reference was made to the action of the Marwari Chamber of Commerce in giving instructions to its members regarding matters affecting the trade, and the opinion was again expressed that in the general interest it was desirable that such questions should be settled by negotiation between the different branches. The representatives of the Marwari Chamber present at the meeting recognised the importance of this point, and for the time being they arranged that in reference to any further questions affecting trading conditions they would in the first place address this Chamber regarding their proposals before issuing these to their members in the form of a decision. Notwithstanding this arrangement, however, there were further unsatisfactory developments, as a result of which the Committee took the opportunity of pointing out to the Marwari Chamber that artificial restrictions such as those which had been introduced in connection with the trade frequently have repercussions which are neither expected nor desirable.

(b) *Late shipment allowance on artificial silk goods.*—Replying in March to an enquiry whether, for artificial silk goods assessed at

16½ per cent for import duty, the scale of late shipment allowance in Calcutta was the same as that for cotton, or the same as for woollen goods, the Committee after consulting the Piece-Goods Sub-Committee, stated that there seemed to have been no necessity to decide this question here, the question not having apparently arisen of making an allowance in respect of the late shipment of artificial silk goods. They explained, however, that the opinion had been expressed that late shipment allowances in such cases should be in line with those in respect of cotton goods.

The question was brought forward again later in the year, and as a result of further discussion the Committee came to the conclusion that it was desirable to have the matter settled. They accordingly addressed the Manchester Chamber of Commerce suggesting that a standard scale of allowances should be agreed on in regard to artificial silk goods, and that it should be the same as in the case of cotton piece-goods. Artificial silk goods may be considered to be, for this purpose, comparable to cotton goods rather than to woollen goods, which are more definitely seasonal goods and in the case of which late shipment is therefore of more consequence. The Manchester Chamber replied that their Committee agreed with this view.

The subject was discussed at the meeting held on 17th September to which reference is made in the preceding paragraph of this report. It appeared that the Marwari Chamber had not had the matter specifically before them, but they arranged to consider it and to address this Chamber on the subject. Their attention was subsequently called to the matter, but so far no reply has been received from them.

(c) *Custom regarding short and excess lengths, and short and excess quantities.*—In reply to an enquiry as to the customs in the Calcutta market with regard to short and excess lengths, and short and excess quantities, in piece-goods, the Committee, after consultation with the Piece-Goods Sub-Committee, explained that the customs vary according to the class of goods, i.e. according to whether they are sold by the yard, by the piece, or in sheet pieces of, say, ten or twelve yards. But it was explained that, speaking generally, the practice with regard to short or excess lengths is that in yard piece-goods of long lengths, a latitude is allowed of ten per cent either way on the average mean length; and that, with regard to short or excess quantity in goods sold by the case or bale, each case or bale to contain a given quantity, a variation of ten per cent each way would probably be considered reasonable.

(d) *Piece-goods arbitrations: attachment of samples to the award.*—The Chamber was addressed some little time ago by the Manchester Chamber of Commerce regarding a suggestion that in all cases of piece-goods arbitrations a sample of the goods inspected

should accompany the award. As the points dealt with are of considerable general interest, an extract from the Chamber's reply to the Manchester Chamber is reproduced :—

The Committee of this Chamber have considered your letter carefully. They assume that the case in question arose out of an arbitration conducted by the Tribunal of Arbitration, because you refer to a survey "award", and not out of a survey report. There is of course a distinction. An arbitration, which may be applied for by one party or by both parties, arises out of a case (a) where there is a contract between the two parties containing a clause agreeing to submit any dispute arising under it to the arbitration of the Chamber, or (b) where the parties sign a joint stamped submission agreeing to submit the particular dispute to such arbitration. The award in such cases is binding on both parties. A request for a survey report is ordinarily made where there is no such agreement to refer a dispute to arbitration, and it is made by a party who wishes to have the opinion of experts to support his claim; but the survey report is only an opinion and has not the force of an award in respect that it is not binding on either party. It is however the experience of this Chamber that the term "survey" is frequently used by Manchester shippers when "arbitration" is really meant, and it would be convenient if your Chamber could bring the distinction prominently to the notice of your members with a view to the correct term being used in each case.

Another term used in your letter should also be referred to. You mention a "basis sample" and it is understood that you mean an actual cutting from the goods which have been the subject of the arbitration award, or the survey report, as the case may be; whereas the term "basis sample" is here used as referring not to the goods themselves, but to the sample on which the dealer has placed his order with the importer here. This "basis sample" may be, and frequently is, used over and over again by the importer in making contracts with his dealer, and I am to explain that every such "basis sample" which is lodged with the Chamber both in arbitrations and in surveys is invariably sealed and stamped by the Chamber; sometimes the basis sample returns in connection with another case, with this seal and stamp cut off, and the basis sample is again sealed and stamped before being returned to the party who has lodged it.

Coming now to the subject matter of your letter, I am directed to explain that both in arbitrations and in applications for survey reports it occasionally happens that parties make a request, either before or after the issue of the arbitration award, or the survey report, as the case may be, that samples from the goods submitted should be drawn and sealed and sent to them by the Chamber. So far as surveys are concerned, this request is usually complied with, but in arbitration cases the matter is one within the discretion of the arbitrators in each individual case. Ordinarily arbitrators are not ready to accede to the request, probably for the reason that they feel that if they do so correspondence with the Chamber will possibly follow, particularly in regard to the amount of the allowance awarded. The Chamber took legal opinion on the point some time ago, and they were advised that while, as is stated above, the matter is within the discretion of the arbitrators, such a request should, except for very good reasons, be refused. The Committee feel that, in the circumstances, your Chamber will recognise that it would not be possible for them to interfere in any way with the discretion of the arbitrators.

Importation of "artificial ghee" and similar products.—The Committee had under consideration a question dealing with the import of artificial ghee and similar vegetable products. The reference was received from the Government of India, Department of Commerce, through the Government of Bengal, and it arose out of a suggestion made some time ago by the Government of the Punjab that the import of these products should be subject to the condition that they should be coloured in such a way that they cannot be mixed with or passed off as natural ghee. The Government of India stated that they appreciated the importance of effective

measures being taken to ensure that the article sold under the description of ghee is really pure ghee, but they were apprehensive that the adoption of the "colouring" proposal might have far-reaching implications; for the colouring, if done with an aesthetically offensive colour, might discourage the trade in these vegetable products which, although deficient in vitamins, are believed to be harmless in themselves and, if supplemented by other substances containing vitamins, may be beneficial. "The adulteration of 'ghee', the Government of India said, "is not a new practice, and it is well known that the oils and fats used for this purpose are often most offensive and deleterious substances, at times even obtained from the carcasses of diseased animals." In the circumstances they feared that the method recommended by the Government of the Punjab might lead to the extended use of these directly harmful substances. They added also that the demand for pure ghee was understood to be much in excess of the supply, so that if the proposed colouring of vegetable products should have the effect of restricting their sale, the price of ghee, already very high, might be considerably increased. In the Council of State on 8th February 1928 a resolution to impose a prohibitive import duty on artificial ghee was lost.

The Committee consulted members of the Chamber who were understood to be interested in the question, and they forwarded to Government the opinions received from these members, which dealt very fully with it. In their letter forwarding these opinions the Committee, after referring to the circumstances in which the question had arisen, and to the debate on the subject which took place in the Council of State last February, recorded what they regarded as the principal points that had been raised in the course of the discussion. The main charges against artificial ghee were, they considered, reduced to these, namely, that the substance is of poor food value, and that, because of its similarity in appearance to pure ghee, the purchaser is easily deceived. Admittedly the food value of artificial ghee is lower than that of pure ghee, but the fact is that pure ghee is practically never obtainable, and, as the Government of India had already pointed out, the adulteration of ghee is not a new practice. The quantity of pure ghee that is available is hopelessly inadequate to meet the demand, and its price is hopelessly beyond what the ordinary consumer can afford. And it has to be remembered that a poor monsoon in any area, resulting in a lack of water, must cause a lack of fodder for cattle, thus diminishing even the normal supply of pure ghee. The withdrawal of artificial ghee—and any regulation that it must be coloured with some striking colour which would deter purchasers would be tantamount to debarring it—would still further enhance the price of pure ghee and encourage more and more objectionable adulteration. Actually, the import of artificial ghee places at the disposal of the consumer a perfectly pure article, and it is better that this

should be available to him than that he should be compelled to make use of substances known to be definitely harmful. And, further, it has been pointed out again and again that in the process of cooking with pure ghee the vitamins which it does contain are to a great extent destroyed. It would be different if ghee were used in the same way, say, as butter, that is to say as a spread, but it is not so used.

The Committee's letter dealt also with a number of detailed questions which arose either out of the reference from the Government of India or out of the remarks made by members of the Chamber on the subject.

Proposed establishment of an Indian Accountancy Board.—In consultation with a special Sub-Committee, the

Mr. G. Cook, (Chairman), Chamber had under consideration certain proposals formulated by the Government of India for the establishment of an Indian Accountancy Board. The existing provisions regarding the appointment of auditors of public companies are contained in section 144 of the Indian Companies Act, 1913, and in actual practice, under this section, there are three classes of such auditors, namely (a) members of approved institutions and associations; (b) holders of unrestricted certificates from local Governments entitling them to practise throughout British India; and (c) holders of restricted certificates from local Governments entitling the holder to act only within the limits of his province. By arrangement between the local Governments and the Government of India the grant of unrestricted certificates—class (b)—is ordinarily confined to those who have obtained the diploma of the Accountancy Diploma Board, Bombay.

The arrangement provided for in section 144 was never intended to be more than temporary, and the Government of India are of opinion that the ideal system would be to build up in India an association or associations of the standing and reputation of the approved associations and institutions already recognised. As a result of the consideration given to the question during the past year or two the Government of India have now, as stated above, formulated their proposals, which were contained in a Memorandum on the subject. Briefly stated, the scheme provides for the institution of an Indian Register of Accountants, only those persons enrolled in the Register being granted auditors' certificates. It is proposed that there should be an Indian Accountancy Board to advise the Governor-General in Council on all relevant matters and to assist him in maintaining the standards of qualification and conduct required of persons enrolled in the Register, with local Accountancy Boards at important centres for the purpose of advising the Governor-General in Council or the Indian Accountancy Board on matters

referred to them. Members of "approved" institutions and associations, persons holding unrestricted certificates, and holders of the diploma of the Accountancy Diploma Board, Bombay, will be entitled to be enrolled on the Register on application, the Indian Accountancy Board prescribing tests to be satisfied by other persons before enrolment in the Register. The Memorandum provides also for the constitution of the Indian, and the local, Accountancy Boards.

The views of the Chamber on the scheme were submitted to the Government of Bengal. Subject to certain criticisms, the Chamber generally agreed with the proposals and in particular agreed with a suggestion that, for the present at any rate, there should be no distinction between "practising" and "non-practising" accountants either in the Register or as a condition of eligibility for an auditor's certificate. The Institutes of Accountants at home make no distinction between these two classes in the matter of the right to act as auditors of public companies, but they do make this distinction, that a "non-practising" accountant is not permitted to accept pupils for training in accountancy. The Chamber suggested that this general question should be examined by the Indian Accountancy Board when it has been appointed.

Suggested publication, by Government, of information regarding stocks of jute at mills.—The Government of Bengal, Agriculture and Industries Department, informed the Committee in September that they frequently receive requests from the public that arrangements should be made for the supply of information to the cultivators as to the stocks of jute in the mills. The idea is that such information, relating to mills in India and outside India, should be published annually before the sowing time so that the cultivators may be enabled to estimate the quantity of jute that should be grown.

The Government of Bengal invited an expression of the opinion of the Chamber as to the proposal and the Committee, after consultation with the trade, informed Government that the suggestion was not favoured. So far as the Calcutta mills are concerned, statements are compiled now by different firms in the jute trade and published in the press, where they are available for the information of those to whom they are of interest; from the particulars given in these it is possible to arrive without difficulty at an estimation of the stocks held by the mills at any given time. This information finds its way quite readily into the jute districts, and there is little doubt that the ryot in fact keeps in close touch with developments in the Calcutta jute market; where the ordinary trade channels are not thought to be sufficient, the co-operative credit societies could be used to help in circulating the information.

The position is different with reference to stocks in mills outside India, and the Committee informed Government that they felt that

any estimate of these should not be regarded as authoritative. Even if comparatively accurate indeed—and this remark applies equally to the stocks held by the Calcutta mills—such figures would be misleading if not considered in conjunction with an estimate of manufactured goods sold, and with other factors.

In the circumstances the Committee thought it would be a mistake for Government to undertake the preparation and publication of an official statement of the kind proposed. The statement would tend to become a further factor in the encouragement of the irresponsible speculation from which the jute trade has suffered in the past, and is now suffering; and anything that may have the result of aggravating the position in this regard should, in the interests of the jute trade, and in those of the province, be avoided.

The importation of Calcutta-manufactured jute bags into Bulgaria.—In March the Government of Bengal, Commerce Department, forwarded to the Chamber certain papers received by them from the Government of India, from which it appeared that a jute factory in Bulgaria had registered there as their trade mark the stripe lengthwise on jute bags; that an importation of similarly marked bags had been detained by the Customs authorities under an order of the Ministry of Commerce notifying that all jute bags marked with a stripe should be refused the right of entry as infringing the trade mark; but that this consignment was subsequently admitted because of the fact that it had arrived before the receipt of the orders from the Ministry of Commerce.

The Committee referred the papers to the Indian Jute Mills Association and the Calcutta Jute Fabrics Shippers Association, and the latter pointed out that the action of the Bulgarian Government in prohibiting the entry of bags with a single stripe lengthwise might affect the large trade in bags consigned to Port Said in transit for other destinations. The Chamber was asked to make representations to Government in the matter, but meantime further papers on the subject were received from the Government of Bengal. From these it appeared that, as a result of representations by the Government of India and correspondence between the Secretary of State for India, the Foreign Office, and the Board of Trade, it had been arranged that a protest should be submitted to the Government of Bulgaria on the ground that their action constituted either a violation of the laws of their own country or, alternatively, a breach of Article 154 of the Treaty of Neuilly. The first of these suggestions—that the action was a breach of the laws of Bulgaria—was based on the interpretation of the Bulgarian law regarding trade and industrial marks to mean that there might be registered as a trade mark on a jute bag or length of cloth only a stripe along the seam, edging border or rim; not, that is to say, a stripe down the middle of the bag. The second suggestion—that the action constituted a breach of Article 154 of the Treaty of Neuilly—was based

on the fact that the stripe has been used for a long time by the manufacturers of Calcutta jute bags and that it is a distinguishing mark serving as a means for the recognition of the Calcutta trade, so that its use by a Bulgarian firm was calculated to convey a false indication of the origin of Bulgarian goods.

Later in the year the Chamber received from the Government of Bengal copies of further papers on the question. It appeared from these that a strong protest had been submitted by the British Legation in Sofia to the Government of Bulgaria, who contended in reply that their action was in order. The British Legation, however, submitted a further protest requesting that immediate steps should be taken, if necessary by the introduction of special legislation, to rectify the position.

Draft rules for the supply of articles for the public service.—In September the Committee invited the attention of members to a Resolution by the Government of India, Department of Industries & Labour, publishing draft rules for the supply of articles for the Public Service; and criticisms regarding these rules were invited. Certain expressions of opinion which were received by the Committee were considered by them in consultation with the Indian Engineering Association, and it appeared as a result that there were no points in regard to the draft rules on which it was necessary for the Chamber to address Government. The Indian Engineering Association considered that the draft rules met, to a reasonable extent, the demand of Indian manufacturers that the Government of India should, in the words of the resolution issued with the draft rules, "make their purchases of stores for the Public Service in such a way as to encourage the development of the industries of the country to the utmost possible extent, consistent with economy and efficiency". It is made clear that the general rule will be that articles required for the Public Service shall be purchased in India, and that it will be a condition on which tenders will be invited that supply shall be made in India for payment in rupees in India.

Marks of identification on Manilla ropes.—The Chief Controller of Stores, Indian Stores Department, recently informed the Committee that the Department has had under consideration the question of including, in specifications for ropes and cordages, Manilla, a clause providing that as a means of identification each manufacturer should weave into his rope a coloured yarn, or other distinctive mark, as specified by the buyer. It is a common practice of rope-makers to weave into their ropes a tape bearing their names and addresses. The Committee consulted several rope manufacturers on the subject, and ascertained that no difficulty need be apprehended in regard to the proposal to require that a coloured yarn should be woven into the rope. The position appears to be

a little different with regard to woven tapes as the provision of these, printed with names and addresses, would add to the expense of manufacture; but manufacturers have made a note of the suggestion. The Chief Controller of Stores was informed of the result of the Committee's enquiries.

The United Kingdom Merchandise Marks Act, 1926: Carpets and rugs.—The Director-General of Commercial Intelligence and Statistics consulted the Committee on a question in connection with the exportation of carpets and rugs from India to the United Kingdom. It appeared that the Standing Committee under the home Merchandise Marks Act of 1926 were to consider an application for the making of an Order in Council for the marking, at the time of sale in the United Kingdom, of imported carpets and rugs with an indication of origin; and it was possible that the Committee making the enquiry might report that the imported goods should bear an indication of origin at the time of importation. Enquiry was made as to whether in the opinion of the Chamber any inconvenience would likely be caused to Indian exporters of rugs and carpets by the adoption of this measure. The Committee made enquiries among firms interested in the exportation of rugs and carpets and they found that strong exception was taken to the suggested marking of these goods with an indication of origin prior to importation. Among other reasons urged for opposing the proposal was the point that such goods are not made so much in regular factories—where marking could be arranged automatically—as in the villages, from which they are collected and afterwards packed into bales and despatched to the ports for shipment. Enforcement of marking with an indication of origin would, it was stated, necessitate opening every bale in Calcutta for this purpose. The Committee passed on the objections to the Director-General of Commercial Intelligence.

Definition of "parcel" in regard to metal.—In October the Chief Controller of Stores, Indian Stores Department, enquired what, according to accepted practice amongst metal merchants, constituted a "parcel" of ingot metal and how the definition would be applied in the case of an order for delivery in instalments. The Committee, after consultation with the Calcutta Import Trade Association, replied that the accepted practice amongst metal merchants is to regard a "parcel" as meaning one batch, or one delivery, of goods, and to apply the average quality test forming the basis of acceptance or rejection to the average quality of each batch or delivery. It was added that, in the case of contracts, merchants generally regard each month's delivery as a separate contract and that it is usual, in Calcutta, for contract forms to contain a printed clause to this effect.

The Excise Licensing Board for Calcutta.—At the instance of the Wine Spirit & Beer Association of India, one of the

Associations recognised by the Chamber, the Committee addressed the Government of Bengal, Agriculture & Industries Department, on a question in connection with the Excise Licensing Board for Calcutta, which had recently been re-constituted. Under a re-constitution of the Board which took place in 1923 a representative of the Calcutta Temperance Federation was appointed President of the Board; of five non-official representatives one was a second representative of the Federation, one a representative of the Wine Spirit & Beer Association of India, and one a representative of vendors of country spirit. In 1925 an additional seat was given to a third representative of the Temperance Federation. And a still more recent re-constitution, which took place in December 1927, retained a representative of the Calcutta Temperance Federation as President, with two other representatives of the Federation on the Board; but the representation of the Wine Spirit & Beer Association and of the local liquor trade was withdrawn. In the letter which they addressed to the Government of Bengal on the subject the Committee stated that in their opinion exception might with reason be taken to the appointment, by Government, of a representative of a temperance organisation as President of the Licensing Board; but apart from this they considered the constitution of the Board to be unsatisfactory inasmuch as it gave no fewer than three seats to a definitely partisan point of view, while the representation previously given to the interests of the trade had been withdrawn. The Committee suggested that, following the precedent in connection with other public bodies, the Chamber should be given a seat on the Board, and that the representation previously given to the Wine Spirit & Beer Association and to the local liquor interests should be restored to them.

The Government of Bengal (Ministry of Excise) informed the Chamber in reply that they had decided that the liquor trade should be given representation on the Excise Licensing Board; and that the Wine Spirit & Beer Association of India and the Calcutta Wine Association had accordingly been asked to nominate one representative each to serve on the Board. The suggestion that the Chamber should also be invited to nominate a representative was not accepted by Government. The Committee considered that, as representation of the two bodies mentioned had been conceded, there was no necessity to press the suggestion that the Chamber also should be given the right to nominate a representative.

MEMBERSHIP.

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

CHAMBER MEMBERS :

The Aluminium Manufacturing Co., Ltd.
The Bank of India, Ltd.
The Burma-Shell Oil Storage and Distributing Co. of India, Ltd.
Messrs. Plummer Bros. & Co.
Tobacco Manufacturers (India), Ltd.
Messrs. Saxby & Farmer (India), Ltd.
" Scott & Saxby Ltd.
" Henry Williams (India), Ltd.

The number of members of the Chamber on the 31st January 1929 was : Chamber members 229 : Associate members 15.

FINANCE AND ACCOUNTS.

Chamber.—The addition to the Capital of the Chamber in 1928 amounts to Rs. 6,801-1-10 derived as follows:—

Bengal Chamber of Commerce surplus ...	Rs. 2,609 14 6
Royal Exchange surplus ...	Rs. 4,191 3 4
Addition Rs. 6,801 1 10	

The corresponding figures for 1927 were:—

Bengal Chamber of Commerce deficit ...	Rs. 30,555 4 2
Royal Exchange surplus ...	Rs. 6,051 13 3
Reduction Rs. 24,503 6 11	

The income and expenditure for 1927 and 1928, are as follows:—

<i>Income:—</i>	1927	1928
Members subscription ...	Rs. 72,250	72,450
Monthly contribution ...	1,76,750	1,81,700
Sale of Prices Current ...	...	30
Arbitration fees ...	38,856	45,574
Certificates of Origin ...	11,132	12,718
Railway Traffic Returns ...	192	192
Interest and rent received less interest paid, taxes and repairs ...	12,777	11,818
Loss ...	30,555	...
Rs. 3,42,512	3,24,482	

Expenditure:—

Establishment ...	Rs. 2,42,370	2,25,361
Printing and stationery ...	15,351	14,414
Depreciation ...	96,650	20,475
Sundries ...	25,983	22,274
Electric Fans and Lights ...	5,570	11,220
Contribution to Provident Fund ...	9,904	9,953
Loss on valuation of investments ...	6,675	9,175
Surplus ...	...	2,610
Rs. 3,42,512	3,24,482	

Royal Exchange.—The surplus for 1928 is Rs. 4,191-3-4 against Rs. 6,061-13-3 for 1927.

<i>Income:—</i>	1927	1928
Entrance fees ...	Rs. 900	50
Subscriptions ...	48,677	47,803
Sale of Telephone ticket books ...	204	147
Rs. 49,181	48,000	

Expenditure:—

Rent ...	Rs. 18,000	18,000
Contribution to Chamber ...	6,000	6,000
Establishment ...	8,139	8,266
Restaurant license ...	316	392
Books and newspapers ...	2,666	2,566
Sundries ...	8,008	8,645
Surplus ...	6,052	4,191
Rs. 49,181	48,000	

D. K. CUNNISON,
Secretary.

G. C. GODFREY,
President.

Calcutta, 1st February 1929.

BENGAL CHAMBER OF
BALANCE SHEET as

	Rs.	As	P.	Rs.	As.	P.
CAPITAL AND LIABILITIES.						
5% MORTGAGE DEBENTURE LOAN, 1915	...	...	...	6,00,000	0	0
OUTSTANDING INTEREST ON ABOVE	...	...	...	12,744	0	0
DEPOSITS FOR ARBITRATION CASES	...	...	...	37,337	8	0
CASHIER'S SECURITY DEPOSIT	...	...	...	5,000	0	0
SUNDRY LIABILITIES—						
Provident Fund Contribution...	9,892	14	3			
Establishment	1,238	14	3			
Printing, General	479	2	3			
Electric rewiring charges, &c.	11,354	3	6			
Sundries	4,560	2	8	27,694	4	11
Late Mr. W. A. Thomson's Estate	...	...	...	1,144	6	0
Sundry Deposits	...	...	...	578	0	0
Collector of Income Tax s/o Office Staff	...	...	...	1,469	10	0
CAPITAL ACCOUNT—						
As per last Account	7,00,000	6	5			
Add—Surplus in Profit & Loss Account	2,600	14	6			
Royal Exchange surplus	4,101	3	4	7,07,407	8	3
Carried over	...	...	...	13,83,276	5	2

COMMERCE, CALCUTTA.

at 31st December 1928.

	Rs.	As.	P.	Rs.	As.	P.
PROPERTY AND ASSETS						
LAND No. 2, CLIVE STREET	...	...	...	3,11,912	8	0
NEW ROYAL EXCHANGE BUILDING—						
Expenditure to 31st December 1928	4,02,166	12	9			
Less—Depreciation to date	1,63,408	7	7	4,38,768	5	2
FURNITURE—						
Expenditure to 31st December 1927	1,04,076	13	8			
Since added	802	12	0			
Less—Depreciation to date	1,04,870	9	8			
	1,04,770	9	8	100	0	0
LIBRARY AND PICTURES—						
Expenditure to 31st December 1927	42,127	5	11			
Since added	692	11	6			
Less—Depreciation to date	42,830	1	5	18,426	12	0
	34,308	5	6			
STANDARD WEIGHTS, MEASURES AND TEST						
APPLIANCES—						
Expenditure to 31st December 1927	1,994	7	9			
Since added	96	8	9			
Less—Depreciation to date	2,031	0	6			
	1,305	1	8	725	14	10
INSTALLATION OF ELECTRIC AND SANITARY						
WORKS—						
Expenditure to 31st December 1927	1,20,897	8	9			
Less—Depreciation to date	1,20,897	8	9	100	0	0
Carried over	...	...	...	7,70,928	8	0

BENGAL CHAMBER OF
BALANCE SHEET as

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	13,83,276	5	2
Total Rs.	13,83,276	5	2

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, dated 31st December, 1928, 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 shewn by the books of the Chamber.

CALCUTTA, } LOVELOCK & LEWES, } Auditors.
 The 1st February 1929. } Chartered Accountants, }

COMMERCE, CALOUTTA.

at 31st December 1928.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	7,70,028	8	0
DEBTS DUE TO CHAIRMAN—						
Outstanding 1928	11,462	1	8	
Advance	123	0	0	
Sundry outstandings	1,316	0	0	
Royal Exchange surplus	13,007 1 8
CHAIRMAN'S SECURITY DEPOSIT—	4,191 3 4
3½ Government Promissory Note 1842/43 for Rs. 5,000/- @ par	5,000 0 0
CASH AND INVESTMENTS—						
4% Calcutta Port Trust Debentures 1905, for Rs. 10,000/- @ 13½	9,300	0	0	
5% Loan of 1945/55 for Rs. 4,00,000/- @ 10½	4,16,000	0	0	
5% B. C. O. Debentures of 1915 for Rs. 1,12,000/- @ cost	83,680	0	0	
	5,08,980	0	0	
Imperial Bank of India, for 5% Mortgage Debenture Interest 1915	12,744	0	0	
Imperial Bank of India: Current Account	64,017	6	5	
In hand	5,217	1	9	
	5,90,058	8	2
TOTAL RS	13,83,275	5	2

G. C. GODFREY, .
President

D. K. CUNNISON,
Secretary.

J. H. FYFE,
A. ALKER,
G. L. COLVIN,
G. COOK,
T. W. DOWDING,
B. E. G. EDDIS,
J. REID KAY,
R. A. TOWLER

} Committee.

BENGAL CHAMBER OF
REVENUE ACCOUNT for the

EXPENDITURE.		Rs.	As.	P.	Rs.	As.	P.
To Establishment	...	...	...	...	2,25,361	8	0
" Municipal Taxes	...	...	...	...	10,810	8	4
" Current Repairs	...	...	...	...	5,078		
" Electric Lights, Fans, Lifts and Pumps—	...	...	...	...
Cost of current and up-keep	...	17,184	4	9			
Reserved for the use of the above	...	5,064	0	0			
					11,250	4	9
" Depreciation on Building	...	16,054	2	8			
" Do. on Furniture	...	8,488	5	4			
" Do. on Library and Pictures	...	1,941	2	7			
" Do. on Permanent Weights, etc.	...	73	2	5			
" Do. on Electric & Sanitary Installation	...	4,215	7	7			
					20,475	8	7
" Fire Insurance	...	1,250	0	0			
" Contribution to Provident Fund	...	9,302	14	3			
" Printing Reports	...	0,352	0	3			
" Do. General	...	0,617	1	9			
" Charges General	...	4,872	6	0			
Patty Charges	Rs. 2,027 2 0						
Loss Sundry Receipts	Rs. 606 0 0						
" Stamps	...	2,291	3	0			
" Telegrams	...	1,225	2	0			
" Book-Binding	...	267	12	0			
" Government Gazette, etc.	...	671	4	0			
" Audit Fees	...	323	0	6			
" Stationery	...	3,900	0	0			
" Telephone Subscriptions	...	1,844	15	3			
" Publications	...	1,042	2	5			
" Commercial Education Prize Fund	...	1,708	1	3			
" Associated Chambers of Commerce of India and Ceylon	...	172	0	0			
" Law Charges	...	3,531	6	8			
" Income-Tax on 4½ Calcutta Port Trust Debentures, 1905	...	840	7	3			
					37	8	0
					46,551	2	1
TOTAL Rs.	...	...	...	...	3,38,806	8	0

Examined and found correct.

LOVELOCK & LEWIS.

Chartered Accountants, } Auditors.

CALCUTTA.

The 1st February 1929.

COMMERCE, CALCUTTA.

year ended 31st December 1928.

INCOME.						Rs.	As.	P.	Rs.	As.	P.
By Members Subscriptions	...	...	...	...	...				72,450	0	0
" Monthly Contribution from the Associations recognised by the Chamber	...	...	...	...	...	1,27,700	0	0			
" Do. do. Licensed Measures Department	...	...	...	...	...	24,000	0	0			
" Do. do. Royal Exchange	...	...	...	...	...	5,000	0	0			
" Do. do. Ten Cess Committee	...	...	...	...	...	12,000	0	0			
" Do. do. Liners Conference	...	...	...	...	...	12,000	0	0			
									1,81,700	0	0
" Arbitration Fees	...	...	...	...	...				45,574	0	0
" Fees for Certificates of Origin	...	...	...	...	...				12,718	0	0
" Railway Traffic Returns	...	...	...	...	...				192	0	0
" Prices Current	...	...	...	...	...				30	10	0
" Deficit in Revenue carried to Profit and Loss Account	...	...	...	...	...				16,231	14	0
TOTAL Rs.	...	...	...	...	...				3,58,896	8	

G. C. GODFREY,
President.

J. H. FYFE,
A. ALKER,
G. L. COLVIN,
C. COOK,
T. W. DOWDIN
B. E. G. EDDIS,
J. REID KAY,
R. A. TOWLER,

Committee.

D. K. CUNNISON,
Secretary.

BENGAL CHAMBER OF
PROFIT AND LOSS ACCOUNT for

	Rs.	As.	P.	Rs.	As.	P.
To Balance of Revenue Account	16,221	14	0
„ Imperial Bank of India : Cost of Management of Debentures	300	0	0
„ Interest on Debentures	24,400	0	0
„ Loss on revaluation of Investments	9,175	0	0
„ Surplus for the year carried to Capital Account	2,009	14	6
TOTAL Rs.	52,716	12	6

Examined and found correct.

LOVELOCK & LEWIS,
Chartered Accountants,

} Auditors.

CALCUTTA,
The 1st February 1929. }

COMMERCE, CALCUTTA.

the year ended 31st December 1928.

	Rs.	As.	P.	Rs.	As.	P.
By RENT of No. 2, CLIVE STREET--						
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 ... ..	...	...	...	18,806	4	6
„ Share of sale proceeds of Office Jaun ... ..	...	...	...	150	0	0
„ Refund of Income Tax on the assessment of 1927-1928 ... ..	...	...	...	160	8	0
TOTAL Rs. ... ..	...	...	...	52,716	12	6

G. C. GODFREY,
President.

J. H. FYFE,
A. ALKES,
G. L. COLVIN,
G. COOK,
T. W. BOWDING,
B. F. G. EDDIS,
J. BRID KAY,
R. A. TOWLER,

} Committee.

D. K. CUNNINGSON,
Secretary.

**BENGAL CHAMBER OF
BALANCE SHEET**

			Rs.	As.	P.	Rs.	As.	P.
LIABILITIES.								
CAPITAL ACCOUNT—								
As per last account	...	...	2,24,851	14	7			
Amount contributed by employees in 1928	...	Rs. 9,932 14 3						
Amount contributed by Chamber in 1928	...	9,932 14 3						
			19,905	12	6			
			2,44,757	11	1			
Less—Refunds	...	Rs. 6,600 12 3						
Less—Forfeits	...	143 0 6						
			6,803	12	9			
			2,37,953	14	4			
Add—Balance of Profit and Loss Account			3,689	15	5	2,41,634	13	9
Sundry Creditors	...	...	...	...	...	345	2	9
TOTAL Rs.	...	...	...	...	...	2,41,980	0	6

Examined and found correct.

CALCUTTA, }
The 1st February 1929. } **LOVELOCK & LEWIS,** } *Managers.*
Chartered Accountants.

PROFIT AND LOSS ACCOUNT

			Rs.	As.	P.	Rs.	As.	P.
TO EXPENSES								
Loss on revaluation of Securities	...	...	1,166	14	5			
	...	5,212 8 0				6,379	6	5
Surplus carried to Capital Account	...	...				3,689	15	5
TOTAL Rs.	...	...	...	...	...	10,050	5	10

Examined and found correct.

CALCUTTA, }
The 1st February 1929. } **LOVELOCK & LEWIS,** } *Managers.*
Chartered Accountants.

COMMERCE, PROVIDENT FUND.

as at 31st December 1928.

			Rs.	As.	P.	Rs.	As.	P.
ASSETS.								
OUTSTANDING—								
Amount due by Chamber	...	...	9,952	14	3			
Interest on Investments accrued	...	...	3,017	15	9	12,970	14	0
INVESTMENTS—								
4% Calcutta Port Trust Debentures for Rs. 65,500 @ market value	...	...	58,133	12	0			
4% Calcutta Municipal Debentures for Rs. 14,000 @ market value	...	...	12,535	0	0			
0% Bonds 1931 for Rs. 18,000 @ market value	...	...	18,450	0	0			
4% New Loan 1920-70 for Rs. 1,32,500 @ market value	...	...	1,29,243	12	0			
5% Loan 1945-55 for Rs. 8,900 @ market value	...	...	8,329	0	0	2,25,682	8	0
Imperial Bank of India	...	...	...	...	...	2,326	10	6
TOTAL Rs.	...	...	...	...	...	2,41,980	0	6

G. C. GODFREY, } *Trustees.*
J. H. FYFE.

for the year ended 31st December 1928.

			Rs.	As.	P.	Rs.	As.	P.
By Interest								
By Interest	...	...	9,917	5	4			
Forfeits	...	...	143	0	6	10,060	5	10
TOTAL Rs.	...	...	...	...	...	10,000	5	10

G. C. GODFREY, } *Trustees.*
J. H. FYFE.

List of Presidents of the Bengal Chamber of Commerce.

President.	Firm.	Election.
Mr. R. H. Cookerell	...	1834
" J. Stewart	...	1835
" R. H. Cookerell	...	1836
" John Jackson	...	1837
" R. H. Mackenzie	...	1838
" R. H. Cookerell	...	1839
" N. Alexander	...	1840
" R. H. Mackenzie	...	1841
" John Storm	...	1842
" T. P. McKilligin	...	1843
" T. Lench	...	1844
" John Storm	...	1845
" J. Beckwith	...	1846
" C. J. Richards	...	1847
" W. F. Ferguson	...	1848
" Henry Cowie	...	1849
" G. H. Skinner	...	1850
" John Allen	...	1851
" J. J. Mackenzie	...	1852
" John Cowie	...	1853
" Jas. J. Mackenzie	Messrs. Mackillop, Stewart & Co. ...	1st May 1854
" David Cowie	" Do.	15th " 1854
" David Cowie	" Cowie & Co.	21st " 1855
" David Cowie	" Do.	27th " 1856
" David Cowie	" Do.	27th " 1857
" D. Mackinlay	Gillanders, Arbuthnot & Co.	29th " 1858
" D. Mackinlay	" Do.	29th " 1859
" W. N. Bullen	Kettlewell, Bullen & Co.	10th " 1860
" W. S. Fitzwilliam	Agent, Chartered Mercantile Bank	6th " 1861
" W. N. Bullen	Messrs. Kettlewell, Bullen & Co.	6th " 1862
" Wm. Sculland	" Mackillop, Stewart & Co.	1st " 1863
Hon. Mr. J. N. Bullen	" Kettlewell, Bullen & Co.	18th " 1864
" J. N. Bullen	" Do.	2nd June 1865
Mr. F. Schiller	" Borradaile, Schiller & Co.	28th May 1866
" R. Scott-Moncrieff	" Steel, McIntosh & Co.	31st " 1867
" Henry Crooke	" Crooke, Rome & Co.	31st May 1867
" Jas. Rome	" Do.	1st June 1868
" R. J. Bullen Smith	" Do.	21st May 1869
Hon. Mr. R. J. Bullen Smith	" Jardine, Skinner & Co. shortly after, no date.	
" R. J. Bullen Smith	" Do.	31st May 1870
Mr. J. C. Murray	" R. J. Bullen Smith	31st " 1871
" J. C. Murray	" Kettlewell, Bullen & Co.	31st " 1872
Hon. Mr. H. H. Sutherland	" Do.	31st " 1873
" B. D. Colvin	Begg, Dunlop & Co.	Jan. 1874
" B. D. Colvin	Colvin, Cowie & Co.	March 1874
Mr. J. C. Murray	" Do.	30th May 1874
" J. C. Murray	Kettlewell, Bullen & Co.	8th Aug. 1874
" B. D. Colvin	Ashburner & Co.	30th May 1875
" J. C. Murray	" Kettlewell, Bullen & Co.	31st " 1876
" B. D. Colvin	Colvin, Cowie & Co.	30th " 1877
" James Mackinnon	Mackinnon, Mackenzie & Co.	31st " 1878
" Geo. Yule	" Do.	31st May 1878
" Geo. Yule	Andrew Yule & Co.	31st " 1879
Hon. Mr. A. B. Inglis	" Begg, Dunlop & Co.	Jan. 1880
Mr. W. B. Crum	" Orinam & Co.	31st May 1880
" A. B. Inglis	Begg, Dunlop & Co.	31st " 1881
" R. Miller	Hoare, Miller & Co.	April 1882
" J. J. J. Kenwick	Jardine, Skinner & Co.	7th Aug. 1883
" J. J. J. Kenwick	" Do.	29th May 1884
" J. J. J. Kenwick	" Do.	1885
Hon. Mr. D. Crookshank	Begg, Dunlop & Co.	29th May 1886
Mr. H. B. H. Turner	Turner, Morrison & Co.	22nd Apl. 1887
" H. B. H. Turner	" Do.	29th May 1887

Hon. Mr. R. Steel	...	Messrs. R. Steel & Co.	...	14th June 1887
Sir Alex. Wilson, Kt.	...	Jarline, Skinner & Co.	...	29th Feb, 1888
Alex. Wilson, Kt.	...	Do.	...	28th " 1888
Mr. Jas. L. Mackay	...	Mackinnon, Mackenzie & Co.	...	28th " 1888
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 " 1892
" " P. Playfair	...	Barry & Co.	...	6th Oct, 1893
Mr. Allan Arthur	...	Finlay, Muir & Co.	...	28th Feb, 1894
Hon. Mr. P. Playfair	...	Barry & Co.	...	28th " 1895
" " P. Playfair, C.I.E.	...	Do.	...	29th " 1896
" " Allan Arthur	...	Ewing & Co.	...	12th May 1897
" " Allan Arthur	...	Do.	...	28th Feb, 1898
" " M. C. Turner	...	Mackinnon, Mackenzie & Co.	...	17th May 1898
Mr. G. H. Sutherland	...	Ewing & Co.	...	21st Feb, 1899
" " M. C. Turner	...	Jogg, Dunlop & Co.	...	20th " 1900
Hon. Mr. M. C. Turner	...	Bird & Co.	...	25th " 1901
Sir E. Cabel, Kt.	...	Do.	...	25th " 1902
Hon. Mr. A. A. Apear	...	Apear & Co.	...	27th " 1903
" " A. A. Apear	...	Do.	...	28th " 1905
" " A. A. Apear, C.S.I.	...	Do.	...	28th " 1905
" " 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.	...	26th " 1909
Mr. A. B. Monteath	...	Mackinnon, Mackenzie & Co.	...	3rd Mar, 1910
Hon. Mr. C. W. N. Graham	...	Graham & Co.	...	24th Feb, 1911
Mr. A. M. Monteath	...	Mackinnon, Mackenzie & Co.	...	27th " 1912
Hon. Mr. E. M. Monteath	...	Do.	...	27th " 1913
" " B. G. Monteath	...	Do.	...	27th " 1914
" " F. H. Stewart, C.I.E.	...	Gledstone, Wylie & Co.	...	28th " 1916
" " F. H. Stewart, C.I.E.	...	Do.	...	28th " 1916
" " R. H. Day	...	Gillanders, Arbuthnot & Co.	...	28th " 1917
" " W. A. Ironside	...	Do.	...	28th " 1918
" " W. R. Crum, C.B.E.	...	Graham & Co.	...	28th " 1919
Mr. A. R. Murray, C.B.E.	...	Thos. Duff & Co., Ltd.	...	27th " 1920
" " R. Watson Smyth, M.L.C.	...	Turner, Morrison & Co., Ltd.	...	27th " 1921
" " C. W. Rhodes, C.B.E., M.L.A.	...	Hoare, Miller & Co., Ltd.	...	28th " 1922
" " W. L. Carey, M.L.C.	...	Bird & Co.	...	6th Mar, 1923
" " William O. Currie	...	Mackinnon, Mackenzie & Co.	...	5th Feb, 1924
Kenneth Campbell, M.L.C.	...	Shaw, Wallace & Co.	...	27th " 1925
Hon. Mr. J. W. A. Bell	...	Mackinnon, Mackenzie & Co.	...	27th " 1925
Mr. B. E. G. Edlis	...	Gillanders, Arbuthnot & Co.	...	25th " 1927
The Hon'ble Sir George Godfrey	...	Bird & Co.	...	24th " 1928
Mr. J. H. Fyfe, M.L.C.	...	Mackinnon, Mackenzie & Co.	...	22nd " 1929

BENGAL CHAMBER OF COMMERCE.

COMMITTEE FOR THE YEAR 1928-29.

President:

THE HON'BLE SIR GEORGE GODFREY,
Messrs. Bird & Co.

Vice-President:

MR. J. H. FYFE, M.L.C.,
Messrs. Mackinnon, Mackenzie & Co.

Members:

MR. A. ALMER,
Messrs. Shaw, Wallace & Co.
MR. G. L. COLVIN, C.B., C.M.G., D.S.O.,
Agent, East Indian Railway.
MR. G. COOK,
Manager, National Bank of India, Ltd.
MR. T. W. DOWDING, M.L.C.,
Messrs. Turner, Morrison & Co., Ltd.
MR. B. E. G. EDDIS,
Messrs. Gillanders, Arbuthnot & Co.
MR. J. RED KAY,
Messrs. James Finlay & Co., Ltd.
MR. R. A. TOWLER,
Messrs. McLeod & Co.

MEMBERS

OF THE

BENGAL CHAMBER OF COMMERCE.

(Corrected to 31st January 1929).

CHAMBER MEMBERS :

- | | |
|--|---|
| Abdoolabbay & Joomabbay | Bengal Telephone Corporation, Ld. |
| Lalljee. | Bird & Co. |
| Alahabad Bank, Ld. (Calcutta Branch). | Birkmyre Brothers. |
| Allen Brothers & Co. (India), Ld. | Blacker & Co. |
| Aluminium Manufacturing Co., Ld. | Blackwood, Blackwood & Co. |
| Anderson, Wright & Co. | Bombay Co., Ld. |
| Anglo-Persian Oil Co. (India), Ld. | W. H. Brady & Co., Ld. |
| Apear & Co. | Braithwaite & Co., Engineers, Ld. |
| T. S. Apcar & Co. | British Insulated Cables, Ld. |
| Ashotos & Belling Co., Ld. | British Thomson-Houston Co. (India), Ld. |
| Ashworth, Aspinwall & Co., Ld. | Brooke, Bond & Co. (India), Ld. |
| Asiatic Petroleum Co. (India), Ld. | Brunner, Mond & Co. (India), Ld. |
| Associated British Engineers, Ld. | Bulloch Brothers & Co., Ld., (Chittagong). |
| G. Atherton & Co. | Burmah Oil Co., Ld. |
| Austin Motor Co., Ld. | Burmah-Shell Oil Storage & Distributing Co. of India, Ld. |
| W. & T. Avery, Ld. | Burn & Co., Ld. |
| Balmer, Lawrie & Co., Ld. | Calcutta Electric Supply Corporation, Ld. |
| Bank of India, Ld. | Calcutta Port Commissioners. |
| Barlow & Co. | Calcutta Tramways Co., Ld. |
| Barry & Co. | Carritt, Moran & Co. |
| Becker, Gray & Co. (Calcutta), Ld. | H. D. Cartwright & Co. |
| Begg, Dunlop & Co., Ld. | John Catlow & Sons, Calcutta, Ld. |
| Sir Jacob Behrens & Sons. | Chartered Bank of India, Australia & China. |
| Bengal Iron Co., Ld. | S. C. Chunder & Co. |
| Agent, Bengal-Nagpur Railway Co., Ld. | Commercial Union Assurance Co., Ld. |
| Agent, Bengal & North-Western Railway Co., Ld. (Gorakhpore). | |

Continental Trading Society.
Thomas Cook & Son.
Cox & Kings (Agents), Ltd.
W. S. Cresswell & Co.

Davenport & Co., Ltd.
John Dickinson & Co., Ltd.
Don, Watson & Co.
Louis Dreyfus & Co.
Thos. Duff & Co., Ltd.
J. C. Duffus & Co., Ltd.
Duncan Brothers & Co., Ltd.
Dunlop Rubber Co., Ltd.

Agent, East Indian Railway Co.
Eastern Bank, Ltd.
Agent, Eastern Bengal Railway.
Lionel Edwards, Ltd.
Ellerman's Arracan Rice & Trading Co., Ltd.
English Electric Co., Ltd.
The Englishman, Ltd.
Ewing & Co., Ltd.
Sir David Ezra.

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

General Accident Fire & Life Assurance Corporation, Ltd.
G. A. Georgiadi & Co.
Gillanders, Arbuthnot & Co.
Gladstone, Wyllie & Co.
C. T. Godfrey & Co.
Grahams Trading Co., Ltd.
Gramophone Co., Ltd.
Greaves, Cotton & Co.
Grindlay & Co.
P. E. Guzdar & Co.

F. Harley & Co.
Harrisons & Crosfield, Ltd.

W. Haworth & Co.
Hazareemull, Heersall.
Heath & Co. (Calcutta), Ltd.
Heatly & Gresham, Ltd.
F. W. Heilgers & Co.
George Henderson & Co., Ltd.
W. T. Henley's Telegraph Works Co., Ltd.
Alfred Herbert (India), Ltd.
Higham, Caine & Co., Ltd.
Hoare, Miller & Co.
Hoare, Miller & Co., Ltd.
Holland-Bombay Trading Co., Ltd.

Holmes, Wilson & Co.
Hong-Kong & Shanghai Banking Corporation.

Imperial Bank of India.
Imperial Tobacco Co. of India Ltd.
India General Navigation & Ry. Co., Ltd.
Innes, Watson & Co.

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

Kahn & Kahn.
Kettlewell, Bullen & Co., Ltd.
Kilburn & Co.
King Brothers.
John King & Co., Ltd.

Landale & Clark, Ltd.
Landale & Morgan.
Pravin Kissen Law & Co.
Lever Brothers (India), Ltd.
Lewis & Tylor, Ltd.
Lipton, Ltd.
Liverpool & London & Globe Insurance Co., Ltd.

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

Macfarlane & Co., Ltd.
Mackenzie, Lyall & Co.
J. Mackillican & Co.
Mackinnon, Mackenzie & Co.
Mackintosh, Barn, Ltd.
Manacelli & Co.
A. & J. Main & Co., Ltd.
A. M. Mair & Co.
S. Manasseh & Sons.
Marshall Sons & Co. (India), Ltd.

Martin & Co.
Martin & Harris.
Mather & Platt, Ltd.
McLeod & Co.
Mercantile Bank of India, Ltd.
E. Meyer & Co. (1926) Ltd.
D. L. Millar & Co.
Mitsui Bussan Kaisha, Ltd.
Moran & Co., Ltd.
Morgan, Walker & Co.
Mytton, Wallace & Co.

National Bank of India, Ltd.
Nestlé and Anglo-Swiss Condensed Milk Co.
New Zealand Insurance Co., Ltd.
Nippon Menka Kabushiki Kaisha (*Japan Cotton Trading Co., Ltd.*)
Normans, Ross & Co.

Stanley Oakes & Co.
Ocean Accident & Guarantee Corporation, Ltd.

Oriental Gas Co., Ltd. of London, (*Calcutta Branch*).
P. & C. Osler, Ltd.

Parry & Co.
George Payne & Co., Ltd.
Peninsular & Oriental Steam Navigation Co.
Peninsular & Oriental Banking Corporation, Ltd.
Pernan and Hynd.
Petrocochino Brothers.
Pigott, Chapman & Co.
Place, Siddons & Gough.
Planters' Stores and Agency Company, Ltd.
Plummer Bros. & Co.
Poppel, Delius & Co.
Price, Waterhouse, Peat & Co.

Ralli Brothers.
Ramdutt, Ramkissendass.
Reed, Ward & Co.
Rivers Steam Navigation Co., Ltd.
Royal Exchange Assurance Corporation.
Royal Insurance Co., Ltd.

David Sassoon & Co., Ltd.
B. D. Sassoon & Co., Ltd.
M. A. Sassoon & Sons, Ltd.
Saxby & Farmer (India) Ltd.
James Scott & Sons, Ltd.
Ranchand Seal & Co.
Scott & Saxby Ltd.
Scottish Union & National Insurance Co.
Sewaram, Kalarum.
Shaw, Wallace & Co.
A. J. Shellim & Co.
Shimwell & Brother, Calcutta, Ltd.
R. Sim & Co., Ltd.
Sinclair & Co.
Sinclair, Murray & Co., Ltd.
Smith, Forrester & Co.

- South British Insurance Co.,
Ld.
Standard Life Assurance Co.
Standard Oil Co. of New York.
The Statesman, Ld.
Steel Brothers & Co., Ld.
Octavius Steel Co., Ld.
R. Steel & Co., Ld.
Steiners, Ld.
Stewarts & Lloyds, Ld.
J. Stone & Co., Ld.
Struthers & Co., Ld.

Talbot, Ld.
W. H. Targott & Co., (*Capital*).
Tata Iron & Steel Co., Ld.
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ants), Ld., (*Manchester*).
J. Thomas & Co.
Tobacco Manufacturers (India),
Ld.

Turner, Morrison & Co., Ld.
Turnbull Brothers.

Union Insurance Society of
Canton, Ld.

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

D. Waldie & Co.
Walker, Goward & Co.
W. J. Walker & Co.
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Williamson, Magor & Co.
Worthington-Simpson, Ld.

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ASSOCIATE MEMBERS :

- American Manufacturing Co.
The Angus Co., Ld.
G. & M. Fogt.
Great American Insurance Co.,
of New York, Ld.
Laloo Jute Co., Ld.
National City Bank of New
York.
Nederland Steam Navigation
Co.

Nederlandsch Indisch Handels-
Bank.
Netherlands Trading Society.
Nippon Yusen Kaisha.
Rogers-Pyatt Shellac Co. Inc.
Senda & Co. (India) Ld.
Stoll, Earl & Co. (1922) Ld.
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- Mr. C. W. Odling, C.S.I., C.E.
Sir Walter Roper Lawrence, Bart, C.B., C.C.V.O., G.C.I.E.

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 Toll's Nullah : Sluices at Samukpota.
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 ernment of India and the Radio Broadcasting Co.

BENGAL CHAMBER OF COMMERCE.

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

(Corrected to 30th April 1929.)

BENGAL CHAMBER OF COMMERCE

Committee of the Bengal Chamber of Commerce:

1. Mr. J. H. Fyfe, M.L.C., ... Messrs. Mackinnon, Mackenzie & Co.
President.
2. „ J. A. Tassie, ... „ James Finlay & Co., Ltd.
Vice-President.
3. „ A. Alker ... „ Shaw, Wallace & Co.
4. „ E. C. Benthall ... „ Bird & Co.
5. „ R. W. Buckley ... Agent, Chartered Bank of India, Australia & China.
6. „ T. W. Dowding ... Messrs. Turner, Morrison & Co., Ltd.
7. „ V. E. D. Jarrad ... Agent, Bengal-Nagpur Railway Co., Ltd.
8. „ C. deM. Kellock ... Messrs. Gillanders, Arbuthnot & Co.
9. „ J. Mein Austin ... „ Jardine, Skinner & Co.

Representative of the Chamber on the Council of State:

1. The Hon'ble Sir George Godfrey ... Messrs. Bird & Co.

Representatives of the Chamber on the Bengal Legislative Council:

1. Mr. A. McD. Eddis ... Messrs. Gladstone, Wyllie & Co.
2. „ J. H. Fyfe ... „ Mackinnon, Mackenzie & Co.
3. „ R. B. Laird ... „ Thos. Duff & Co., Ltd.
4. „ O. S. Martin ... „ Martin & Co.
5. „ J. Y. Philip ... „ Kilburn & Co.
6. „ W. H. Thompson ... The Bengal Telephone Corporation, Ltd.

Representatives of the Chamber on the Calcutta Port Trust:

- 1.* Mr. A. McD. Eddis ... Messrs. Gladstone, Wyllie & Co.
2. „ T. W. Dowding ... „ Turner, Morrison & Co., Ltd.
3. „ J. H. Fyfe, M.L.C. ... „ Mackinnon, Mackenzie & Co.
4. „ C. de M. Kellock ... „ Gillanders, Arbuthnot & Co.
5. „ J. A. Tassie ... „ James Finlay & Co., Ltd.
6. „ A. L. B. Tucker ... „ Kilburn & Co.

*Mr. A. Alker, Messrs. Shaw, Wallace & Co., acting for nine months from 12th April, 1929.

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

- | | |
|---------------------------------|--|
| 1. Mr. Geo. Morgan, C.I.E. ... | Messrs. Morgan, Walker & Co. |
| 2. " J. Campbell Forrester, ... | " Smith, Forrester & Co. |
| | M.L.C. |
| 3. " H. H. Hessling ... | " Steiners, Ltd. |
| 4. " H. C. N. Prance ... | The Bengal Telephone Corporation, Ltd. |
| 5. " H. A. Luke ... | Messrs. W. Haworth & Co. |
| 6. " H. P. Wheeler ... | " Bird & Co. |

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

- | | |
|--------------------------------|------------------------------|
| 1. Mr. Geo. Morgan, C.I.E. ... | Messrs. Morgan, Walker & Co. |
|--------------------------------|------------------------------|

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

- | | |
|---------------------------|-----------------------------------|
| 1. Mr. H. H. Reynolds ... | Messrs. Andrew Yule & Co. |
| 2. " S. A. Skinner ... | " Jessop & Co., Ltd. |
| 3. " John Williamson ... | The Kinnison Jute Mills Co., Ltd. |

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

- | | |
|------------------------------|----------------------------|
| 1. Mr. C. A. John Hendry ... | Messrs. Martin & Co. |
| 2. " G. Y. Robertson ... | The Union South Jute Mill. |

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

- | | |
|---------------------------|---------------------------|
| 1. Mr. H. H. Reynolds ... | Messrs. Andrew Yule & Co. |
|---------------------------|---------------------------|

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

- | | |
|------------------------------|------------------------------------|
| 1. Mr. S. D. Gladstone ... | Messrs. Gillanders, Arbutnot & Co. |
| 2. " J. Mein Austin ... | " Jardine, Skinner & Co. |
| 3. " Geo. Morgan, C.I.E. ... | " Morgan, Walker & Co. |
| 4. " J. A. Tassie ... | " James Finlay & Co., Ltd. |

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

- | | |
|----------------------------|------------------------------------|
| 1. Mr. S. D. Gladstone ... | Messrs. Gillanders, Arbutnot & Co. |
| 2. " Oswald Martin ... | " Martin & Co. |

**Representatives of the Chamber on the Railway
Rates Advisory Committee:**

- | | |
|--------------------------|------------------------------|
| 1. Mr. E. G. Abbott ... | Messrs. Macneill & Co. |
| 2. " H. F. Bateman ... | " Shaw, Wallace & Co. |
| 3. " S. D. Gladstone ... | " Gillanders, Arbutnot & Co. |
| 4. " E. S. Tarlton ... | " Bird & Co. |
| 5. " J. A. Tassie ... | " James Finlay & Co., Ltd. |

**Representative of the Chamber on the Coal
Grading Board:**

- | | |
|-----------------------|--------------------------------------|
| 1. Mr. R. R. Will ... | Messrs. George Henderson & Co., Ltd. |
|-----------------------|--------------------------------------|

**Representatives of the Chamber on the Industrial
Disputes Conciliation Panel:**

- | | |
|--|------------------------------|
| 1. Sir Rajendra Nath Mukherjee, K.C.I.E., K.C.V.O. ... | Messrs. Martin & Co. |
| 2. Mr. E. S. Tarlton ... | " Bird & Co. |
| 3. " E. G. Abbott ... | " Macneill & Co. |
| 4. Sir Basil Eddis ... | " Gillanders, Arbutnot & Co. |
| 5. Mr. R. A. Towler ... | " McLeod & Co. |

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

- | | |
|--------------------------|--------------------------------------|
| 1. Mr. T. W. Dowding ... | Messrs. Turner, Morrison & Co., Ltd. |
|--------------------------|--------------------------------------|

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

- | | |
|--------------------------|------------------------------------|
| 1. Mr. F. E. Wimmill ... | Messrs. Gillanders, Arbutnot & Co. |
| 2. " H. W. Hales ... | " Price, Waterhouse, Pent & Co. |

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

- | | |
|----------------------------|------------------------------------|
| 1. Mr. J. S. Henderson ... | Messrs. Mackinnon, Mackenzie & Co. |
|----------------------------|------------------------------------|

**Representative of the Chamber on the Managing
Body of the Indian Red Cross Society:**

1. Mr. J. H. Tyfe, M.L.C. ... Messrs. Mackinnon, Mackenzie & Co.

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

1. Mr. J. R. Coulthard ... Messrs. Place, Siddons & Gough.

**Representative of the Chamber on the Medical
College Hospitals Visiting Committee:**

1. Mr. G. R. Campbell ... Messrs. Mackinnon, Mackenzie & Co.

**Representatives of the Chamber on the Mayo
Hospital Governing Body:**

1. Mr. H. Birkmyre ... Messrs. Birkmyre Brothers.
2. .. G. R. Campbell Mackinnon, Mackenzie & Co.

**Representative of the Chamber on the Ranchi
Mental Hospital Board:**

1. Mr. D. Douglas ... The Assam Frontier Tea Co., Ltd.

**Representative of the Chamber on the Calcutta
Hospital Nurses Institution General Committee:**

1. Mr. J. Reid Kay ... Messrs. James Finlay & Co., Ltd.

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

1. Mr. Oswald Martin ... Messrs. Martin & Co.

**Representatives of the Chamber on the Executive
Committee of the District Charitable Society:**

1. Mr. J. Y. Philip, M.L.C. ... Messrs. Macneill & Co.
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of Management of the Government Workhouse:**

1. Mr. P. H. Burrows-Watson The Ellerman's Arracan Rice & Trading Co., Ltd.

**Representative of the Chamber on the European
Unemployed Relief Committee:**

1. Mr. E. Studd ... Messrs. J. Thomas & Co.

**Representative of the Chamber on the Committee of
the Calcutta Society for the Prevention of
Cruelty to Animals:**

1. Mr. H. H. Burn ... Messrs. McLeod & Co.

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

1. Mr. J. A. Tassie ... Messrs. James Finlay & Co., Ltd.
2. .. H. H. Burn McLeod & Co.

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

1. Mr. J. H. Tyfe, M.L.C. ... Messrs. Mackinnon, Mackenzie & Co.

**Representative of the Chamber on the Bengal Pilot
Service Advisory Committee:**

1. Mr. G. R. Campbell ... Messrs. Mackinnon, Mackenzie & Co.

**Representatives of the Chamber on the Seamen's
Welfare Committee:**

1. Mr. I. P. F. Campbell ... Messrs. Turner, Morrison & Co., Ltd.
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3. .. J. A. Tassie James Finlay & Co., Ltd.

**Representative of the Chamber on the Standing
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1. Mr. J. Reid Kay ... Messrs. James Finlay & Co., Ltd.

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1. Mr. J. A. Tassie ... Messrs. James Finlay & Co., Ltd.

**Representative of the Chamber on the Governing
Body of the Calcutta Technical School:**

1. Mr. S. A. Roberts ... Messrs. Bird & Co.

**Representative of the Chamber on the Executive
Committee of the Federation of Chambers of
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1. Mr. T. McMorran ... Messrs. Walter, Duncan & Co.,
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2. " P. E. R. Hoerder ... " Bird & Co.
3. " F. M. B. Lutyens ... " George Henderson & Co.,
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4. " Geo. Mildenstein ... " Grahams Trading Co.,
Ld.
5. " J. A. Oliver ... " James Finlay & Co., Ld.
6. " N. A. Reiner ... " Mackinnon, Mackenzie &
Co.
7. " S. J. Vlasto ... " Ralli Brothers.

Royal Exchange Committee:

1. Mr. J. H. Pyfe, M.L.C., ... Messrs. Mackinnon, Mackenzie
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2. " J. A. Tassie, ... " James Finlay & Co., Ld.
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3. " F. H. Achard ... New India Assurance Co., Ld.
4. " R. W. Buckley ... Chartered Bank of India,
Australia & China.
5. " W. M. Craddock ... Messrs. Place, Siddons & Gough.
6. " J. A. Haskell ... " Pigott, Chapman & Co.
7. " J. M. Le Cocq ... " Sinclair & Co.
8. " T. T. Radmore ... " Blacker & Co.
9. " S. H. Singleton ... " Landale & Morgan.

Piece-goods Sub-Committee:

1. Mr. W. S. Fairlie, ... Messrs. Grahams Trading Co.,
Chairman Ld.
2. " P. Crawford ... " Shaw, Wallace & Co.,
Ld.
3. " R. Scotson ... " Anderson, Wright & Co.
4. " F. H. Stewart ... " Shinswell & Brother
(Calcutta) Ld.
5. " N. A. Tombazi ... " Ralli Brothers.

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1. Mr. V. H. MacCaw, O.B.E., ... Messrs. Kettlewell, Bullen & Co.,
Chairman Ld.
2. " W. S. Fairlie ... " Grahams Trading Co.,
Ld.
3. " N. A. Tombazi ... " Ralli Brothers.

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Chairman Australia & China.
2. " J. H. Pyfe, M.L.C. ... Messrs. Mackinnon, Mackenzie &
Co.
3. " C. deM. Kellock ... " Gillanders, Arbuthnot &
Co.
4. " M. G. Stuart ... Secretary & Treasurer, Imperial
Bank of India.
5. " J. A. Tassie ... Messrs. James Finlay & Co., Ld.

Railways Sub-Committee:

1. The Agent, Bengal-Nagpur Railway Co., Ld.
2. " Eastern Bengal Railway
3. " East Indian Railway
4. Mr. S. D. Gladstone ... Messrs. Gillanders, Arbuthnot &
Co.
5. " J. J. Godfrey ... " McLeod & Co.
6. " T. Leslie Martin ... " Martin & Co.

Inland Transport Sub-Committee:

1. Mr. J. A. Tassie, *Chairman* ... Messrs. James Finlay & Co., Ld.
2. " J. Christie ... " Andrew Yule & Co.
3. " J. V. Philip, M.L.C. ... " Macneil & Co.
4. " C. R. Sumner ... " Kilburn & Co.
5. The Agent, Eastern Bengal Railway

Shipping Sub-Committee:

1. Mr. T. W. Dowding ... Messrs. Turner, Morrison & Co.,
Chairman Ld.
2. " G. R. Campbell ... " Mackinnon, Mackenzie &
Co.
3. " T. F. Johnson ... " Grahams Trading Co.,
Ld.
4. " K. J. Nicolson ... " Gladstone, Wyllie & Co.
5. " J. A. Tassie ... " James Finlay & Co., Ld.

Income-tax Sub-Committee:

1. Mr. F. E. Wimmill, Messrs. Gillanders, Arbuthnot & Co.
Chairman
2. " A. Aikman " Andrew Yule & Co.
3. " C. G. Ashworth " Lovelock & Lewes.
4. " H. H. Burn " McLeod & Co.
5. " J. S. Henderson " Mackinnon, Mackenzie & Co.
6. " T. Law " Price, Waterhouse, Peat & Co.
7. " A. F. Macfarlane " Jardine, Skinner & Co.
8. " W. H. Marr " James Finlay & Co., Ltd.

Industrial Legislation Sub-Committee:

1. J. A. Tassie, *Chairman* ... Messrs. James Finlay & Co., Ltd.
2. The Chairman, Indian Jute Mills Association
3. " " Indian Tea Association.
4. " " Indian Mining Association.
5. " " Indian Engineering Association.

Municipal Sub-Committee:

1. Mr. George Morgan, C.I.E., Messrs. Morgan, Walker & Co.
Chairman
2. " J. Campbell Forrester, " Smith, Forrester & Co.
M.L.C.
3. " H. H. Hossling " Steiners, Ltd.
4. " H. A. Luke " W. Haworth & Co.
5. " H. C. N. France " Bengal Telephone Corporation, Ltd.
6. " H. F. Wheeler " Messrs. Bird & Co.

Electricity Sub-Committee:

1. Mr. F. T. Homan, *Chairman* Calcutta Electric Supply Corporation, Ltd.
2. " C. R. Bland " Messrs. W. T. Henley's Telegraph Works Co., Ltd.
3. " T. Jager " Balmer, Lawrie & Co., Ltd.
4. " W. E. A. Morby " Kilburn & Co.
5. " W. P. Reed " The English Electric Co., Ltd.
6. " H. H. Reynolds " Messrs. Andrew Yule & Co.

Indian Tea Cess Committee:

1. Mr. J. Macgregor ...
2. " G. Cook ...
3. " T. L. Trueman ...
4. " Carl Reid, *Chairman* ...
5. " ...
6. " J. Ross ...
7. " W. N. C. Grant ...
8. Rai Bahadur Siba Prasad Barooah, M.L.C. ...
9. Mr. T. C. Crawford, ...
10. " H. A. Antrobus ...
11. Srijut Jogesh Chandra Ghose ...
12. Mr. E. Chalk ...
13. " ...
14. " G. E. Rayner ...
15. " A. P. Stuart ...
16. Lieut-Col. J. O. Little ...
17. Mr. G. L. Haig ...
18. " H. E. B. Barwaker ...
19. Baboo Biraj Kumar ...
20. Mr. H. L. Pinches ...

Bengal Chamber of Commerce.

Madras Chamber of Commerce.

Indian Tea Association.

Assam Branch, Indian Tea Association.

Surma Valley Branch, Indian Tea Association.

Darjeeling Planters Association & the Terai Planters Association, jointly.

The Dooars Planters Association.

Jalpaiguri.

The United Planters Association of Southern India.

RECOGNISED ASSOCIATIONS.

Indian Tea Association,

General Committee:

- | | | |
|----|----------------------------------|---------------------------------|
| 1. | Mr. James Insch, <i>Chairman</i> | Messrs. Duncan Bros. & Co., Ld. |
| 2. | " T. C. Crawford, ... | " James Finlay & Co., Ld. |
| | <i>Vice-Chairman.</i> | |
| 3. | " A. Alker ... | " Shaw, Wallace & Co. |
| 4. | " W. G. Figg ... | " Begg, Dunlop & Co., Ld. |
| 5. | " A. D. Gordon, M.L.C. ... | " Williamson, Magor & Co. |
| 6. | " A. S. Macalister ... | " Macneill & Co. |
| 7. | " J. Macgregor ... | " Octavius Steel & Co., Ld. |
| 8. | " J. Mein Austin ... | " Jardine, Skinner & Co. |
| 9. | " A. R. Melis ... | " Balmer, Lawrie & Co., Ld. |

Darjeeling and Dooars Sub-Committee:

- | | | |
|----|----------------------------------|---------------------------------|
| 1. | Mr. J. A. Brown, <i>Chairman</i> | Messrs. Duncan Bros. & Co., Ld. |
| 2. | " V. P. Hillier ... | " Davenport & Co., Ld. |
| 3. | " T. C. Crawford ... | " James Finlay & Co., Ld. |
| 4. | " S. C. Lyttelton ... | " Gillanders, Arbuthnot & Co. |
| 5. | " G. E. Step ... | " J. MacKillican & Co. |
| 6. | " R. D. Lugden ... | " McLeod & Co. |
| 7. | " J. Macgregor ... | " Octavius Steel & Co., Ld. |
| 8. | " A. B. Hannay ... | " Williamson, Magor & Co. |
| 9. | " W. Carter Clayden ... | " Andrew Yule & Co., Ld. |

Scientific Department Sub-Committee:

- | | | |
|----|----------------------------------|---------------------------------|
| 1. | Mr. James Insch, <i>Chairman</i> | Messrs. Duncan Bros. & Co., Ld. |
| 2. | " T. C. Crawford ... | " James Finlay & Co., Ld. |
| 3. | " W. G. Figg ... | " Begg, Dunlop & Co., Ld. |
| 4. | " A. S. Macalister ... | " Macneill & Co. |

Calcutta Tea Traders Association Committee:

- | | | |
|----|--------------------------|---------------------------------|
| 1. | Mr. T. C. Crawford, ... | Messrs. James Finlay & Co., Ld. |
| | <i>Chairman</i> | |
| 2. | " H. L. Puttock, ... | " Harrison & Crofield, Ld. |
| | <i>Vice-Chairman</i> | |
| 3. | " O. W. Taylor ... | " Octavius Steel & Co., Ld. |
| 4. | " E. E. Corstorphine ... | " Jardine, Skinner & Co. |
| 5. | " N. T. Brain ... | " Brooke Bond India, Ld. |
| 6. | " T. L. Freeman ... | " Balmer, Lawrie & Co., Ld. |
| 7. | " B. C. Studd ... | " J. Thomas & Co. |
| 8. | " J. C. D. Naismith ... | " W. S. Cresswell & Co. |
| 9. | " A. A. R. Cope ... | " Carritt, Moran & Co. |

Indian Lac Association for Research Committee:

- | | | |
|----|-------------------------|--------------------------------------|
| 1. | Mr. E. H. Marshall, ... | Messrs. Lyall, Marshall & Co. |
| | <i>Chairman</i> | |
| 2. | " P. Capraeos ... | " Ralli Brothers. |
| 3. | " Madan Lal Jalan ... | " Mirzanull Madanlall & Co. |
| 4. | " R. S. Jayaswal ... | " Mahadeoprasad Kashi-prasad. |
| 5. | " T. C. Mukerjee ... | " Heershall Agarwalla & Co. |
| 6. | " M. E. Trollope ... | " J. Thomas & Co. |
| 7. | " C. W. Vernon ... | " Angelo Brothers, Ld. |
| 8. | " H. C. Graves ... | " Becker, Gray & Co. (Calcutta), Ld. |

Indian Jute Mills Association:

- | | | |
|----|------------------------------|---------------------------------|
| 1. | Mr. R. B. Laird, M.L.C., ... | Messrs. Thomas, Duff & Co., Ld. |
| | <i>Chairman.</i> | |
| 2. | " G. F. Ross, M.L.C. ... | " Andrew Yule & Co., Ld. |
| 3. | " J. Mein Austin ... | " Jardine, Skinner & Co. |
| 4. | " M. P. Thomas ... | " Bird & Co. |
| 5. | " A. N. Mackenzie ... | " Barry & Co. |

Jute Fabric Brokers Association:

- | | | |
|----|------------------------|-------------------------|
| 1. | Mr. H. K. Pierson, ... | Messrs. J. Thomas & Co. |
| | <i>Chairman</i> | |
| 2. | " A. M. Barnett ... | " Perman & Hynd. |
| 3. | " F. S. Cobitt ... | " Pope, Delius & Co. |
| 4. | " M. G. Panton ... | " Moran & Co., Ld. |
| 5. | " D. A. Bruce ... | " King Brothers. |

Indian Mining Association:

- | | | |
|----|------------------------|--------------------------------|
| 1. | Mr. A. A. F. Bray, ... | Messrs. Jardine, Skinner & Co. |
| | <i>Chairman</i> | |
| 2. | " W. D. Panton, ... | " Andrew Yule & Co., Ld. |
| | <i>Vice-Chairman.</i> | |
| 3. | " H. C. W. Bishop ... | " Balmer, Lawrie & Co., Ld. |
| 4. | " M. A. Hughes ... | " Turner, Morrison & Co., Ld. |
| 5. | " J. A. McKerrow ... | " Bird & Co. |
| 6. | " T. Ord ... | " Macneill & Co. |
| 7. | " J. Thomas ... | " Anderson, Wright & Co. |

Calcutta Import Trade Association:

- | | | |
|----|--------------------------------------|--|
| 1. | Mr. C. Clark, <i>Chairman</i> ... | Messrs. Jessop & Co., Ltd. |
| 2. | W. A. Bell, <i>Vice-Chairman</i> ... | Imperial Chemical Industries (India), Ltd. |
| 3. | E. Bruce ... | Balmer, Lawrie & Co., Ltd. |
| 4. | J. A. Edwardes Evans ... | Hoare, Miller & Co., Ltd. |
| 5. | R. H. W. Jackson ... | Martin & Co. |
| 6. | H. K. Rodgers ... | Turner, Morrison & Co., Ltd. |

Calcutta Sugar Importers Association:

- | | | |
|----|--------------------------------------|------------------------------|
| 1. | Mr. E. K. Price, <i>Chairman</i> ... | Messrs. Shaw, Wallace & Co. |
| 2. | E. Ellis, <i>Vice-Chairman</i> ... | Arnhold & Co., Ltd. |
| 3. | N. F. Bremner ... | David Sassoon & Co., Ltd. |
| 4. | T. C. J. Davis ... | Turner, Morrison & Co., Ltd. |
| 5. | W. Fischer ... | Louis Dreyfus & Co. |
| 6. | G. B. Raju ... | Mitsui Bussan Kaisha, Ltd. |
| 7. | Shankarlal K. Trivedi ... | Haji Shakoar Gany. |

Calcutta Jute Fabrics Shippers Association:

- | | | |
|----|--|----------------------------------|
| 1. | Mr. F. C. Guthrie, <i>Chairman</i> ... | Messrs. James Finlay & Co., Ltd. |
| 2. | F. H. Bradshaw ... | Hoare, Miller & Co., Ltd. |
| 3. | N. P. Bremner ... | David Sassoon & Co., Ltd. |
| 4. | N. W. Kennedy ... | Birkmyre Brothers. |
| 5. | H. J. Small ... | Shaw, Wallace & Co. |

Calcutta Baled Jute Association Committee:

- | | | |
|----|---|------------------------------|
| 1. | Mr. P. E. R. Hoerder, <i>Chairman</i> ... | Messrs. R. Steel & Co., Ltd. |
| 2. | B. Kancoria ... | Birla Brothers, Ltd. |
| 3. | G. C. Limbousi ... | Ralli Brothers. |
| 4. | D. King ... | J. Thomas & Co. |
| 5. | T. C. Duncan ... | F. C. Pallachi & Co. |
| 6. | S. H. Singleton ... | Landale & Morgan. |
| 7. | Badridas Agarwalla ... | Bhican Chand Choraria. |
| 8. | Lachimpati Singh Khatri ... | Ramdudd Ramkissendass. |
| 9. | Nagarimull Bajoria ... | Soorajmull Nagarmull. |

Calcutta Baled Jute Shippers Association:

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|----|--|------------------------------|
| 1. | Mr. P. E. R. Hoerder, <i>President</i> ... | Messrs. R. Steel & Co., Ltd. |
| 2. | A. Bremner ... | Shaw, Wallace & Co. |
| 3. | D. Kilgour ... | James Scott & Sons, Ltd. |
| 4. | J. Smith ... | J. C. Duffus & Co., Ltd. |
| 5. | S. J. Vlasto ... | Ralli Brothers. |

Indian Engineering Association Committee:

- | | | |
|----|------------------------|---|
| 1. | Mr. A. Gray ... | The Hooghly Docking & Engineering Co., Ltd. |
| 2. | Dr. A. Jardine ... | Messrs. Jessop & Co., Ltd. |
| 3. | Mr. Millar M. King ... | John King & Co., Ltd. |
| 4. | W. Gow ... | Burn & Co., Ltd. |
| 5. | H. K. Rodgers ... | The Shalimar Works, Ltd. |

Calcutta Jute Dealers Association Committee:

- | | | |
|----|--------------------------------------|------------------------------|
| 1. | Mr. H. N. Betts, <i>Chairman</i> ... | Messrs. Morgan, Walker & Co. |
| 2. | D. King ... | J. Thomas & Co. |
| 3. | J. A. Galloway ... | A. M. Mair & Co. |
| 4. | G. C. Moon ... | Sinclair, Murray & Co., Ltd. |
| 5. | J. L. Ruthven ... | Landale & Morgan. |
| 6. | G. Tarbat ... | W. Haworth & Co. |

Calcutta Hides and Skins Shippers Association Committee:

- | | | |
|----|--|-----------------------------|
| 1. | Mr. A. Sommerfeld, <i>Chairman</i> ... | Messrs. Mossell & Co., Ltd. |
| 2. | F. Leser ... | Mahomed Amin Bros. |
| 3. | D. Mitchell ... | A. Forbes & Co., Ltd. |
| 4. | H. P. Moller ... | The Delta Hide Co., Ltd. |
| 5. | Max Staub ... | Messrs. Max Staub, Ltd. |
| 6. | F. A. Vianest ... | F. A. Vianest. |

The Wine, Spirit & Beer Association of India Committee:

- | | | |
|----|--|--------------------------------|
| 1. | Mr. H. F. Coltart, <i>Chairman</i> ... | Messrs. Mackenzie, Lyall & Co. |
| 2. | A. J. Aldous ... | Phillips & Co., Ltd. |
| 3. | A. M. Rallingall ... | G. F. Kellner & Co., Ltd. |
| 4. | W. E. Barton ... | Cutler, Palmer & Co. |
| 5. | W. H. Chate ... | Herbert Son & Co., Ltd. |
| 6. | T. C. J. Davis ... | Turner, Morrison & Co., Ltd. |
| 7. | H. R. Hogan ... | Samuel Fitze & Co., Ltd. |
| 8. | G. B. Penney ... | John Dewar & Sons, Ltd. |

Calcutta Wheat & Seed Trade Association Committee:

1. Mr. R. I. Meyer, *Chairman* Messrs. Becker, Gray & Co. (Cal), Ld.
2. " W. E. Bailey ... " Shaw, Wallace & Co.
3. " A. E. Braham ... " A. Brady & Co.
4. " G. Benson ... " David Sassoon & Co., Ld.
5. " R. L. Nopany ... " Daulstram Rawatmull.

Calcutta Hydraulic Press Association Committee:

1. Mr. P. K. Arjani ... The Empress of India Jute Press.
Chairman
2. " Hathimull Bhangani ... Messrs. Jivannmull, Chandanmull, Surajmull, Nagarmull.
3. " Basuichur Jahan ... " P. G. & W. Sawoo.
4. Rai Bahadur D. N. Ballav

Calcutta Marine Insurance Association Committee:

1. Mr. G. F. Ross, *Chairman*, South British Insurance Co., Ld.
2. " W. Henderson, ... London & Lancashire Insurance Co., Ld.
3. " T. C. Buddle, *Deputy-Chairman*, New Zealand Insurance Co., Ld.
4. " J. D. Keith Sim ... Commercial Union Assurance Co., Ld.
5. " d'A. H. Kilgour ... Royal Exchange Assurance Corporation.
6. " R. L. D. Wodehouse ... Union Insurance Society of Canton, Ld.
7. " E. N. Menhinick ... Atlas Assurance Co., Ld.

Calcutta Fire Insurance Association Committee:

1. Mr. W. G. Daniel, ... Liverpool & London & Globe Insurance Co., Ld.
Chairman
2. " d'A. H. Kilgour ... Royal Exchange Assurance Corporation.
Deputy-Chairman
3. " F. M. Garnett ... Royal Insurance Co., Ld.
4. " H. J. Humphris ... Alliance Assurance Co., Ld.
5. " R. L. D. Wodehouse ... Union Insurance Society of Canton, Ld.
6. " F. H. Perrin ... New Zealand Insurance Co., Ld.
7. " C. R. A. Goatly ... Messrs. Gillanders, Arbuthnot & Co., Insurance Department.

Calcutta Accident Insurance Association:

(1) GENERAL PURPOSES COMMITTEE:

1. Mr. F. M. Garnett, ... Royal Insurance Co., Ld.
President
2. " C. R. A. Goatly, ... Messrs. Gillanders, Arbuthnot & Co.
3. " W. G. Daniel ... Liverpool & London & Globe Insurance Co., Ld.
4. " H. G. A. Dryden ... North British & Mercantile Insurance Co., Ld.
5. " P. B. Lewis ... Ocean Accident & Guarantee Corporation, Ld.
6. " J. R. L. Walker ... Alliance Assurance Co., Ld.
7. " W. G. Smith ... Sun Insurance Office, Ld.

(2) MOTOR VEHICLES STANDING COMMITTEE

1. Mr. P. B. Lewis, *Chairman*, Ocean Accident and Guarantee Corporation, Ld.
2. " H. G. A. Dryden, ... North British & Mercantile Insurance Co., Ld.
Deputy-Chairman
3. " W. G. Daniel, ... Liverpool & London & Globe Insurance Co., Ld.
4. " W. Henderson ... London & Lancashire Insurance Co., Ld.
5. " J. D. Keith Sim ... Commercial Union Assurance Co., Ld.
6. " J. R. L. Walker ... Alliance Assurance Co., Ld.
7. " E. N. Menhinick ... Atlas Assurance Co., Ld.

(3) WORKMEN'S COMPENSATION STANDING COMMITTEE:

1. Mr. J. R. L. Walker, ... Alliance Assurance Co., Ld.
Chairman
2. " P. B. Lewis, ... Ocean Accident & Guarantee Corporation, Ld.
Deputy-Chairman
3. " C. R. A. Goatly ... Messrs. Gillanders, Arbuthnot & Co., Insurance Department.
4. " W. Henderson ... London & Lancashire Insurance Co., Ld.
5. " F. L. Middleton ... North British & Mercantile Insurance Co., Ld.
6. " J. S. Riddell ... Northern Assurance Co., Ld.
7. " A. H. Tayler ... South British Insurance Co., Ld.

(4) MISCELLANEOUS ACCIDENT INSURANCE STANDING COMMITTEE:

1. Mr. P. B. Lewis, ... Ocean Accident & Guarantee Corporation, Ld.
Chairman
2. " C. R. A. Goatly, ... Messrs. Gillanders, Arbuthnot & Co., Insurance Department.
Deputy-Chairman
3. " V. E. Pennell ... Royal Insurance Co., Ld.
4. " J. R. L. Walker ... Alliance Assurance Co., Ld.
5. " W. G. Bundy ... Royal Exchange Assurance Corporation.

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 Association	... April 1891.
The Wine, Spirit & 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.
Calcutta Jute Fabrics Shippers Association	... January 1899.
Calcutta Hydraulic Press Association	... December 1903.
Jute Fabric Brokers Association	... January 1906.
Calcutta Baled Jute Shippers Association	... March 1908.
Calcutta Liners Conference	... March 1915.
Calcutta Jute Dealers Association	... October 1915.
Calcutta Hides & Skins Shippers Association	... January 1919.
Indian Lac Association for Research	... October 1921.
Calcutta Accident Insurance Association	... September 1923.
Calcutta Sugar Importers Association	... October 1925.
Salt Importers Association of Bengal	... April 1927.

ARBITRATIONS AND SURVEYS.

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

	1928	1927
Dhoolies	46	99
Voiles	33	27
Brocades	25	0
Prints	17	0
Blankets	16	0
Shawls	10	27

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

	1928	1927
Dhoolies	11	27

The following table shows the number of references during each of the last five years, and the number 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 allowance was given.	Number of references in which no award was made.	Number of references in which no award was made.
1924	239	87	152	36	23	26
1925	367	134	233	37	50	46
1926	280	107	173	38	48	28
1927	244	90	154	37	37	30
1928	237	84	153	35	44	21

The following statement shows the revenue derived by the Chamber from this source during the last five years:—

Year.	Amount.
	Rs.
1924	8,418
1925	15,696
1926	13,664
1927	13,320
1928	11,664

**List of Piece-Goods Arbitrations dealt with under the
Rules of the Tribunal of Arbitrations and
Surveys during the year 1928.**

Goods.	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Dhories ...	3	7	6	1	7	3	5	5	3	...	4	2	46
Voiles ...	2	2	5	2	9	1	2	1	2	1	3	3	33
Brocades ...	1	1	2	5	5	...	2	3	2	1	1	2	25
Prints ...	1	1	2	1	1	1	2	1	...	3	4	...	17
Blankets ...	1	3	...	...	...	...	...	...	1	...	1	6	16
Shawls ...	...	...	...	...	...	...	...	...	...	4	4	1	10
Velvets ...	1	...	...	...	1	...	3	2	1	1	...	...	9
Sateens ...	1	...	1	1	...	...	1	...	1	1	1	1	7
Twills ...	4	...	...	...	...	...	...	...	...	2	...	...	6
Serge ...	1	...	...	2	...	...	...	...	...	1	...	...	4
Meltons ...	1	...	...	...	...	...	...	...	...	2	2	...	5
Nainsook ...	2	...	...	...	2	2	1	1	...	...	...	...	8
Shirting ...	...	1	1	2	2	...	1	...	5	1	2	15	...
Flannels ...	1	1	...	...	...	...	...	...	1	3	6	...	...
Coatings ...	...	2	1	...	...	1	...	1	2	1	1	9	...
Stocking ...	...	...	...	...	...	...	...	...	...	1	...	...	2
Umbrella ...	...	1	...	...	...	...	...	...	...	1	...	...	2
Mulls ...	...	...	1	...	...	...	...	...	1	...	...	...	2
Leongies ...	...	...	...	1	...	...	...	...	...	...	...	...	1
July Caps ...	...	...	...	...	...	...	...	...	...	...	1	...	1
Poplins ...	...	...	...	...	1	1	...	1	1	...	...	...	4
Buckram ...	...	...	...	...	...	...	...	...	...	...	1	...	1
Pongies ...	...	...	...	...	2	1	...	...	...	...	...	...	3
Undershirts	...	...	...	...	...	...	...	...	...	1	4	5	...
TOTAL ...	16	18	21	14	27	12	16	17	12	21	35	27	237

**Prices of Silver in America, London and Calcutta ; Demand rate of Exchange in
Calcutta ; Monthly amounts of Remittances to Home Treasury 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. for Silver per 100 tolas in Calcutta including Import duty.	On Demand rate of Exchange in Calcutta on London.	REMITTANCES TO HOME TREASURY. (figures for broken period).		
					Sterling purchased in India.	Transfer from Paper Currency Reserve in England to Home Treasury.	Amount of Gold in the European Banks.
1928.	Cents.	d.	Rs. As. P.	s. d.	£	£	£
January ...	57½	26 7/8	60 1 0	1 6 1/2	2,832,000	.....	644,469,891
" ...	57½	26 7/8	59 12 0	1 6 3/4	.....	.....	721,808,761
February ...	56½	26½	59 12 0	1 6 1/2	155,000	500,000	724,374,797
" ...	57½	26 1/2	60 0 0	1 6 1/2	.....	.....	733,820,581
March ...	57½	26 1/8	60 3 0	1 6 1/2	2,385,000	.....	728,781,727
" ...	57½	26½	60 3 0	1 6	.....	.....	554,605,704
April ...	57½	26 1/2	59 15 0	1 6	3,500,000	.....	646,410,588
" ...	57½	26½	59 14 0	1 6	.....	.....	658,344,337
May ...	58½	26 1/2	61 11 0	1 6	4,386,000	.....	669,274,992
" ...	59½	27 1/8	63 0 0	1 6	.....	.....	671,610,518
June ...	60½	27 1/2	62 10 0	1 6	879,100	.....	668,616,792
" ...	59½	27½	62 3 0	1 6 1/2	.....	.....	676,626,211
July ...	59½	27 1/8	62 14 0	1 5 1/2	.....	.....	685,576,540
" ...	59½	27 1/8	62 12 0	1 5 1/2	.....	.....	773,221,332
August ...	59½	27½	62 0 0	1 5 1/2	.....	.....	774,059,892
" ...	58½	27 1/8	61 15 0	1 6	.....	.....	789,222,762
September ...	58½	26 1/2	60 3 0	1 6	1,195,000	.....	792,267,897
" ...	57½	26 1/2	60 2 0	1 6	.....	.....	795,563,782
October ...	57½	26 1/8	60 6 0	1 6 1/2	3,009,000	.....	796,220,882
" ...	58½	26½	60 10 0	1 6 1/2	.....	.....	797,949,325
November ...	58½	26½	60 3 0	1 6 1/2	4,036,000	.....	797,719,680
" ...	58½	26 1/2	60 6 0	1 6 1/2	.....	.....	799,806,038
December ...	57½	26 1/8	60 0 0	1 6 1/2	3,433,000	.....	800,507,276
" ...	57½	26½	59 8 0	1 6 1/2	.....	.....	805,109,298

N.B.—Of the total amount of the sterling purchased in India and of the Transfer from Paper Currency Reserve in England to Home Treasury during 1928, 2750,000 was remitted on behalf of the Paper Currency Reserve.

Prices of Silver in America, London and Calcutta; Demand rate of Exchange in Calcutta; Monthly amounts of Remittances to Home Treasury 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 174R Bar Silver per 100 tola in Calcutta including Import duty.	On Demand rate of Exchange in Calcutta on London.	REMITTANCES TO HOME TREASURY. (figures for broken period.)			Amount of Gold in the European Banks.
					Sterling purchased in India	Transfer from Paper Currency Reserve in England to Home Treasury.		
1927.	Cents.	d.	Rs. As. P.	s. d.	£	£.	£	
January ...	54	27½	57 3 0	1 6½	1,195,000	.....	632,721.43
" ...	55½	27½	58 13 0	1 6½	.....	.....	633,339.91
February ...	58½	27½	64 0 0	1 6	.....	.....	634,185.29
" ...	59½	26½	63 0 0	1 6	.....	.....	634,339.10
March ...	59½	26½	59 12 0	1 5½	920,000	.....	635,263.17
" ...	54½	25½	57 5 0	1 6	.....	.....	635,085.69
April ...	55½	25½	59 7 0	1 5½	.....	4,000,000	636,596.77
" ...	56½	26	60 3 0	1 5½	.....	.....	640,118.67
May ...	58½	25½	60 0 0	1 5½	1,348,000	.....	640,730.68
" ...	59	25½	60 1 0	1 5½	.....	.....	642,646.78
June ...	57	26½	60 6 0	1 5½	2,354,000	1,674,000	639,253.00	
" ...	57	26½	60 11 0	1 5½	.....	.....	639,217.02
July ...	56½	26½	60 0 0	1 5½	1,560,000	.....	637,479.91
" ...	56½	25½	59 9 0	1 5½	.....	.....	637,345.74
August ...	59½	26½	58 9 0	1 5½	1,177,000	.....	636,773.89
" ...	54½	25½	57 8 0	1 5½	.....	.....	636,702.99
September ...	54½	25½	57 7 0	1 5½	3,925,000	.....	636,723.76
" ...	65½	25½	8 2 0	1 5½	.....	.....	637,031.82
October ...	55½	25½	58 12 0	1 5½	875,000	.....	639,161.82
" ...	56½	25½	58 8 0	1 5½	.....	.....	639,896.88
November ...	56½	25½	59 12 0	1 5½	3,435,000	.....	639,009.96
" ...	57½	26½	60 0 0	1 5½	.....	.....	639,038.64
December ...	57½	26½	60 6 0	1 6½	8,263,000	.....	638,045.89
" ...	58½	26½	60 10 0	1 6½	.....	.....	639,217.01

N.B.—Of the total amount of the Sterling purchased in India and of the Transfer from Paper Currency Reserve in England to Home Treasury during 1927, 41½ million was lent to the benefit of the Paper Currency Reserve.

FORTY-FIFTH ANNUAL REPORT

OF THE

LICENSED MEASURERS DEPARTMENT

OF THE

BENGAL CHAMBER OF COMMERCE

1st JULY 1927 to 30th JUNE 1928.

BENGAL CHAMBER OF COMMERCE

LICENSED MEASURERS DEPARTMENT,

ROYAL EXCHANGE,

Calcutta, 24th September 1928.

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 which ended on the 30th of June 1928. We have at the same time to ask you to be good enough to appoint a new Committee to manage the Department during the ensuing year.

At our first meeting we elected Mr. G. T. G. Milne to be our Chairman, and he has served throughout the year. There has been only one change in the personnel of the Committee during the year; Mr. R. R. Haddow of Messrs. Mackinnon Mackenzie & Co. resigned in March 1928 and the firm nominated Mr. N. A. Reiner in his place.

Including the Superintendent, Deputy Superintendent, six Assistant Superintendents and the Manager of the Head Office, the staff, on the 30th of June 1928, numbered one hundred and thirty-six compared with one hundred and thirty-three at the corresponding date in 1927. With a view to further strengthening the executive staff of the Department, we appointed Messrs. J. B. F. Henfrey and B. Perry as Assistant Superintendents, and they took up their duties on the 1st of February 1928.

The audited revenue and expenditure and profit and loss accounts, together with the balance sheet as at the 30th of June 1928, are appended hereto.

The following summary shows the main classes of income, and the increase or decrease as compared with the previous year :—

CLASS.	1926-27	1927-28	Increase.	Decrease.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Measurements ...	4,99,636 7 6	5,14,360 5 0	14,723 13 6	...
Weights ...	4,34,498 4 3	4,34,618 12 3	150 8 0	...
Mill Fees ...	18,300 0 0	15,790 0 0	...	2,510 0 0
Misc. Fees ...	29,988 0 0	29,439 0 0	...	549 0 0
Sundry Charges ...	23,126 13 11	21,288 0 11	...	1,838 13 0
Rs. ...	10,05,519 9 8	10,15,526 2 2	14,904 5 6	4,897 13 0
Net increase ...	...	...	10,006 8 6	...

Expenditure for the year shows an increase compared with 1926-27 of Rs. 41,046-5-0, the figures being :—

1926-27	Rs. 9,48,531-4-10
1927-28	Rs. 9,59,577-9-10

Increase ... Rs. 41,046-5-0

The revenue account for the year shows a surplus of Rs. 25,948-8-4 compared with a surplus of Rs. 56,988-4-10 for the preceding twelve months. Interest on investments amounts to Rs. 34,479-12-3, but there was a loss, on revaluation, of Rs. 12,558-12-0, representing a net surplus of Rs. 21,921-0-3. Adding to this amount the revenue surplus, and deducting Rs. 4,095-11-9 on account of depreciation on buildings and plant, there remains a net surplus of Rs. 43,773-12-10.

As from 1st January 1928 we introduced a rebate of 5 per cent.

Rates and charges, on the scale of fees, and as from 1st July we increased the rebate to 10 per cent.

The following is a statement of the Invested Funds of the Department on the several accounts as on the 30th June 1928 :—

SECURITIES.		Holding at 30th June 1927.				Holding at 30th June 1928.			
		Par Value		Market Value		Par Value		Market Value.	
GENERAL ACCOUNT.									
3½%	Government Promissory Notes ...	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
		1,24,000	0	0	96,797 8	0	1,25,000	0	94,375 0
4 %	Calcutta Municipal Debentures ...	47,000	0	0	44,625	0	47,000	0	45,330
5 %	Income tax free Loan, 1945-55 ...	1,50,000	0	0	1,62,562 8	0	1,50,000	0	1,59,842 12
6 %	Bonds of 1932 ...	3,00,000	0	0	3,23,250	0	3,00,000	0	3,16,125 0
	Twenty Shares in the Imperial Bank of India (Partly paid) ...	2,500	0	0	7,440	0	2,500	0	7,400
4 %	Government Security Loan 1909-70 ...	...	...	...	...	2,00,000	0	1,76,250	0
PROVIDENT FUND.									
3½%	Government Promissory Notes ...	28,500	0	0	22,560 1	0	28,500	0	21,819 8
4%	Calcutta Municipal Debentures ...	1,50,500	0	0	1,35,928 12	0	1,50,500	0	1,37,217 8
4½%	Calcutta Port Trust Debentures ...	1,500	0	0	1,458 12	0	1,500	0	1,490 10
4%	Do. do. do. ...	1,07,500	0	0	96,213 12	0	1,07,500	0	97,067 8
4½%	Rangoon Municipal Debentures ...	12,500	0	0	11,986 4	0	6,500	0	6,305 0
4%	Rangoon Port Trust Debentures ...	20,000	0	0	17,675	0	20,000	0	17,700
4½%	Do. do. do. ...	10,000	0	0	9,250	0	10,000	0	9,600
4 %	Bombay Improvement Trust Debentures ...	7,000	0	0	6,090	0	7,000	0	5,635
	Ten Shares in the Imperial Bank of India ...	5,000	0	0	14,925	0	5,000	0	14,900
6 %	War Bonds—10 year 1930 ...	1,95,000	0	0	2,05,237 8	0	1,95,000	0	1,99,631 4
6 %	War Bonds—10 year 1932 ...	40,000	0	0	43,100	0	40,000	0	42,150
5 %	Income tax Free Loan 1945-55 ...	3,70,000	0	0	4,00,987 8	0	3,70,000	0	3,94,281 4
4 %	Government Security Loan 1909-70 ...	1,05,000	0	0	93,842 12	0	1,85,000	0	1,63,031 4
4 %	Government Security Loan 1934-37 ...	...	...	...	...	90,000	0	84,575	0
COMMISSIONERATE FUND (OFFICERS.)									
2½%	Government Promissory Notes ...	1,000	0	0	780 10	0	...	...	...

[4K]

In the following five statements are detailed 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 5,96,149 packages as compared with the figures for 1926-1927.

Measurement.	From 1st July 1925 to 30th June 1926.	From 1st July 1926 to 30th June 1927.	From 1st July 1927 to 30th June 1928.	Increase.	Decrease.
Goons.					
Jute, Cuttings, Rejections ... pkgs.	34,11,411	42,90,308	47,39,113	4,30,805	...
Hemp	1,06,014	93,129	1,00,036	6,907	...
Tolucoo	25,397	13,659	22,180	8,522	...
Cotton	61,037	72,360	73,530	1,170	...
Gummies	21,86,177	23,37,053	23,65,133	28,080	...
Tea	4,31,488	6,03,048	6,62,019	48,971	...
Shellac	1,08,009	89,177	1,17,005	28,488	...
Indigo	535	403	448	45	...
Hides & Skins	64,276	57,406	49,871	...	7,535
Perishables	1,07,307	1,32,083	1,45,008	12,925	...
Hardware	44,770	88,794	45,726	...	43,008
Earthenware	36,988	12,216	3,701	...	8,514
Bag Cargo	32	26,533	26,553	11,003	...
Sundries	4,21,810	3,53,034	4,22,294	69,260	...
TOTAL PACKAGES	70,06,031	81,07,128	87,63,277

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The second statement gives particulars of weighments effected, and it shows a decrease of 1,43,746 packages weighed as compared with the year 1926-1927.

Goons.	From 1st July 1925 to 30th June 1926.	From 1st July 1926 to 30th June 1927.	From 1st July 1927 to 30th June 1928.	Increase.	Decrease.
Jute, Cuttings, Rejections ... pkgs.	28,03,935	34,32,743	35,61,797	1,29,014	...
Hemp	10,177	12,971	7,628	...	4,943
Tobacco	86,014	1,02,021	1,04,011	1,990	...
Cotton	5,883	8,366	17,379	9,013	...
Gummies	13,77,193	15,38,654	16,46,156	1,07,502	...
Tea	1,37,213	1,76,492	2,10,796	34,304	...
Shellac	68,156	58,814	18,305	...	40,509
Indigo	8	4	8	4	...
Hides & Skins	17,217	11,470	4,634	...	6,836
Perishables	4,91,787	5,94,101	6,27,005	32,904	...
Hardware	1,47,703	2,17,836	1,91,203	...	26,633
Earthenware	4,17,129	4,54,600	2,28,046	...	2,26,554
Bag Cargo	37,44,154	36,30,367	35,62,182	...	1,18,365
Sundries	1,22,079	2,13,554	1,78,817	...	34,737
TOTAL	94,37,648	1,05,01,623	1,03,57,877	...	...
Metals	614	...	...	...	614
TOTAL	614	...	...	...	...

The third statement indicates the average measurement of bales of Jute, Hemp, 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.
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 39
1912-1913	41,20,547	53	1 20	54	10 78	51 7 71
1913-1914	36,37,888	52	8 62	54	8 99	51 5 86
1914-1915	27,73,168	52	5 34	53	9 01	51 4 65
1915-1916	30,11,323	52	2 86	53	1 49	51 2 52
1916-1917	27,13,373	52	0 29	53	0 67	51 1 77
1917-1918*	17,93,978	52	4 81	54	2 86	51 2 82
1918-1919	21,77,741	53	7 91	56	9 25	51 8 72
1919-1920	30,62,346	54	8 58	58	8 10	53 1 65
1920-1921	22,98,613	54	2 19	55	9 16	52 6 53
1921-1922	30,31,540	54	2 64	56	7 52	52 3 55
1922-1923	29,47,739	54	5 23	57	6 13	51 3 35
1923-1924	35,12,797	53	9 85	61	6 42	51 2 42
1924-1925	37,68,359	53	5 58	57	0 75	50 6 71
1925-1926	34,11,411	53	7 59	55	3 32	51 9 29
1926-1927	42,99,308	53	4 46	55	1 09	51 8 56
1927-1928	47,39,113	54	0 22	58	11 86	51 4 72

* 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 Progress of Department. and the work done since the year 1884-85.

YEAR.	MEASUREMENT.			WEIGHTMENT.		
	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	26,70,372	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	13,82,663	...	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	5,57,243	...
1895-1896	41,58,348	161,963	...	26,71,795	50,402	...
1896-1897	41,74,735	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	...	38,68,147	5,49,220	...
1901-1902	55,43,199	7,41,181	...	43,57,594	4,88,447	...
1902-1903	47,24,905	8,18,234	40,55,419	...	3,02,175	...
1903-1904	51,95,824	4,70,859	...	42,65,271	2,09,852	...
1904-1905	50,85,223	1,10,601	48,78,633	6,13,362

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Year.	MEASUREMENT.			WEIGHTMENT.		
	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	...	58,12,623	2,00,787	...
1907-1908	61,53,230	...	1,99,706	58,27,288	14,665	...
1908-1909	65,84,449	4,31,219	...	58,79,565	52,277	...
1909-1910	63,43,273	...	2,41,176	71,10,310	12,30,745	...
1910-1911	58,41,994	...	5,01,279	78,53,828	7,43,518	...
1911-1912	65,54,861	7,12,867	...	1,00,26,009	21,72,241	...
1912-1913	70,12,145	4,57,284	...	1,11,58,853	11,32,784	...
1913-1914	67,30,240	...	2,81,908	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	25,36,234	...
1922-1923	64,17,652	...	11,10,377	1,02,62,892	9,80,289	...
1923-1924	68,62,463	4,44,811	...	1,26,62,893	23,40,001	...
1924-1925	70,93,960	2,31,497	...	1,04,78,457	...	21,24,436
1925-1926	70,06,031	...	87,929	94,37,648	...	10,40,809
1926-1927	81,67,128	11,61,097	...	105,01,623	10,63,975	...
1927-1928	87,63,277	5,96,149	...	1,03,57,877	...	1,43,746

The fifth statement gives the strength of the Staff since 1883 :
 Staff.
 a supplementary note sets out in detail
 the number on the 30th of June 1928 :—

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

[9A]

Year.	Strength.	Year.	Strength.
1889	38	1908-1909	89
1890	37	1909-1910	99
1891	36	1910-1911	109
1892	37	1911-1912	115
1893	40	1912-1913	125
1893-1894	49	1913-1914	137
1894-1895	47	1914-1915	153
1895-1896	54	1915-1916	140
1896-1897	50	1916-1917	139
1897-1898	53	1917-1918	132
1898-1899	57	1918-1919	145
1899-1900	59	1919-1920	145
1900-1901	58	1920-1921	127
1901-1902	69	1921-1922	129
1902-1903	70	1922-1923	116
1903-1904	74	1923-1924	111
1904-1905	80	1924-1925	120
1905-1906	88	1925-1926	119
1906-1907	88	1926-1927	122
1907-1908	91	1927-1928	133
		1928-1929	136

Staff at the 30th of June 1928—

Superintendent	...	...	1
Deputy Superintendent	...	...	1
Office Manager	...	...	1
Assistant Superintendents	...	...	6
Measuring Officers	...	...	125
Scalewrights	...	...	2

TOTAL ... 136

On the 30th of June 1928 the assets of the Provident Fund
 aggregated Rs. 12,91,823-5-7 as against
 Provident Fund. Rs. 11,75,764-2-9 at the same date in
 1927 : the Trustees of the Fund are Mr. G. T. G. Milne and
 Mr. J. C. Foster.

Dr. A. Douglas Cameron and Dr. W. E. Fetherstonhaugh
have continued to carry out jointly the
duties of Medical Officers of the Department during the year.

Dr. S. N. Ghosh is in charge of the Dock Dispensary for the Indian staff.

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.
Club.

We are,
Gentlemen,
Your most obedient servants,
G. T. G. MILNE, *Chairman*.
J. AYKEN,
R. H. CHILD,
J. C. FOSTER,
N. A. REINER,
S. J. VLASTO. } *Members.**

* *Note.*—Mr. W. L. H. Thacker, a member of the Committee, left Calcutta on transfer to Bombay while the Report was under preparation.

LICENSED MEASURERS DEPARTMENT.

Staff.

30th June 1928.

- 1 Superintendent.
- 1 Deputy Superintendent.
- 1 Office Manager.
- 6 Assistant Superintendents.
- 125 Measurers.
- 2 Scalewrights.

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Superintendent.

R. BILLS.

Deputy Superintendent.

A. H. LUCC.

Office Manager.

C. G. SMITH

Assistant Superintendents

J. G. SMYTH.

A. H. MATTHEWS.

G. C. G. SMYTH.

E. H. W. WOOTTEN.

J. B. P. HENFREY.

B. PERRY.

INVENTORY OF WEIGHING AND MEASURING APPARATUS AND TRANSPORT.

1927-1928.

MEASURING IMPLEMENTS :—

- 1 Standard ebony calipers.
- 1 6 feet steel standard rule.
- 13 Teakwood calipers with brass index 8 to 10 feet, for hides.
- 12 " " " " " 5 feet for hides.
- 10 " " " " " 6 " " gunnies.
- 104 " " " " " 5 " " jute.
- 29 " " " " " 3 to 4 feet for cases.
- 5 " " " " " 3½ feet, claw end, for cases.
- 1 " " " " " for measuring animals.
- 1 5'-0" to 9'-6" Telescopic Teakwood rod with brass index.
- 1 4' to 8' Telescopic Teakwood rod with brass index.
- 2 5' to 9'-6" 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 " " " " " woven tapes.
- 36 12 " " " " " woven tapes.

CUBIC MEASURES :—

- 1 of 1 Cubic foot (brass).
- 1 of 10 Cubic feet, iron with suspending chains.
- 1 of 40 " " " " " wooden with handles.
- 1 of 50 " " " " " wooden with handles.
- 2 of 250 " " " " " wooden, mounted on removable wheels.

LIQUID MEASURES :—

- 1 Set brass cylindrical standard liquid measures from 1 gallon down to ½ gill together with 6 glass strikes 9" to 2½".

- 1 case standard glass pipettes, consisting of one each 1 fluid oz., 2 fluid dr., 10 min., 60 min. and 50 grains subdivided 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 dra.
- 1 Set metal from 10 grains to 0.1 grain.
- 1 Full set brass Bell-shape standard avoirdupois from 1 cwt. down to ½ oz.
- 1 Full set brass Bell-shape standard Indian from One Maund down to ½ chatak.
- 118 Iron Bar avoirdupois of 56 lbs. each.
- 10 Sets Iron avoirdupois from 28 lbs. down to ½ lb.
- 3 Iron of 1 Maund each.
- 3 Iron of 20 Seers each.
- 3 Iron of 10 Seers each.
- 3 Iron of 5 Seers each.

(Verified, certified and stamped by the Standards Department, Board of Trade, London 7th October 1914.

Made and tested by Calcutta Mint.

SCALES AND WEIGHING MACHINES.

TEST BALANCES (Sensitive to grains) :—

- 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 " " " 1,000 " "
- 6 " " " 600 " "
- 1 " " " 200 " "
- 1 " " " 100 " "

STEEL YARDS :—

- 70 of 4 cwt. capacity for Jute, Cotton etc. "Pairhanks",
- 14 of 300 lbs. capacity for bags.
- 1 of 7 cwt. or 10 Mds. capacity for Jute, Cotton etc.
- 8 of 20 cwt. capacity for Coal.
- 3 of 10 cwt. capacity for Coal.
- 1 of 5 cwt. capacity "Thomson".

PLATFORM MACHINES :—

- 4 Portable, to weigh 4,000 lbs.
- 9 " " " 2,000 "
- 8 " " " 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 " "
- 18 of 3 " "
- 85 of 1 " "
- 7 of 10 cwt. "

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"
- 13 of 2'-6" x 1'-8"

WOODEN TRAYS :—

- 3 of 4' x 4' with suspending chains.
- 3 of 4' x 2'-6" do. do.
- 1 of 2½' x 3' (for testing scales).

FRAME AND STANDARDS :—

- 22 of Teakwood 7' to 9' for Coal, Hides, Gunnies to carry 30 cwt.
- 108 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.

SLINGS :—

- 45 of rope and chain for Weighing Gunnies.
4 of chain for weighing Hides.

HOOKS :—

- 21 for Gunnies.
84 for Jute, Cotton etc.
8 for Casks.
8 to clamp to deck beams for suspending scales on.
7 spring hooks for Pig Iron weightments.

GRABS :—

- 75 for Gunnies.

TRANSPORT :—

- 4 four-wheeled horse carts to carry 6 cwt. each.
3 two-wheeled buffalo carts to carry 30 cwt.
2 two-wheeled hand carts to carry 3 cwt.
3 Horses.
4 Buffaloes.
3 Bholios.

Comparative Statement of goods measured from 1st July 1913 to 30th June 1928.

[illegible]

Monthly Statement of goods measured—Season 1927-1928.

Months.	Java, Ceylon, and other Islands.	Hemp.	Tobacco.	Cotton.	Gummi.	Tea.	Shellac.	Indigo.	Hides and Skins.	Feather and Bones.	Refract. wares.	Wholesale.	Net Orgs.	Summits.	Total.
July 1927	2,35,777	5,013	6,661	3,333	2,02,450	51,301	8,800	101	4,319	13,120	1,622	14	4,430	28,032	57,522
August	2,88,911	5,200	2,402	9,226	2,20,857	65,705	5,745	1	5,507	8,333	2,290	35	4,053	29,549	65,032
September	3,46,620	4,611	1,898	6,356	2,56,359	1,04,697	6,083	90	6,355	10,459	3,406	17	7,909	47,139	93,032
October	3,62,618	2,743	2,850	2,720	1,81,222	68,300	9,130	8	2,610	15,571	5,302	6	...	31,431	87,356
November	6,06,283	6,446	1,407	5,784	1,78,570	71,859	11,644	40	4,335	8,210	2,449	...	...	39,716	1,04,400
December	5,34,620	9,737	261	2,297	1,94,505	70,832	10,200	40	4,537	11,098	9,238	158	644	34,416	90,071
January 1928	5,45,898	12,443	670	2,515	1,57,700	65,006	8,333	80	6,077	11,840	2,944	7	3,102	41,450	88,675
February	3,35,072	11,873	465	5,000	2,21,448	45,503	8,409	31	4,420	18,657	2,583	111	2,942	41,201	68,748
March	2,61,105	9,939	423	3,333	2,05,250	45,073	9,857	10	4,062	11,760	3,077	50	...	34,980	83,210
April	2,83,838	9,134	234	5,777	1,66,714	0,784	10,701	1	2,690	15,121	2,697	2	307	31,127	62,454
May	3,17,560	9,175	386	8,701	2,60,097	13,200	15,204	19	2,959	8,737	2,957	51	502	31,127	62,454
June	2,42,283	12,240	519	8,206	1,30,781	31,405	12,307	9	1,300	11,605	5,031	3,290	1,250	31,411	62,485
Total	47,30,113	1,00,030	25,130	73,330	23,65,133	5,22,019	1,17,052	448	40,371	1,40,008	45,726	3,701	99,459	4,22,394	87,65,077

Comparative Statement of goods weighed from 1st July 1916 to 30th June 1928.

Goods.	July 1916.		August 1916.		September 1916.		October 1916.		November 1916.		December 1916.		January 1917.		February 1917.		March 1917.		April 1917.		May 1917.		June 1917.		Total.			
	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.	Value.	Tons.
Java, Ceylon, and other Islands.	31,30,309	3,05,073	31,32,793	22,723	27,30,949	25,17,875	26,50,175	9,65,052	34,27,101	36,47,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102
Hemp
Tobacco
Cotton
Gummi
Tea
Shellac
Indigo
Hides & Skins
Feather and Bones
Refract. wares
Wholesale
Net Orgs.
Summits
Total.	31,30,309	3,05,073	31,32,793	22,723	27,30,949	25,17,875	26,50,175	9,65,052	34,27,101	36,47,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	33,61,102	
Mechan.
Total.

Monthly Statement of goods weighed—Sumatra 1927-1928.

Month.	Tare, &c.	Ramp.	Tobacco.	Cotton.	Gummit.	Tex.	Shellac.	Indigo.	Rites & Shins.	Peaks.	Hardware.	Beckon ware.	Bag Cargo.	Sumdries.	Total.
1927.															
July ...	1,77,655	428	12,697	1,525	1,66,695	12,312	2,739	8	239	63,232	13,899	3,396	2,75,656	11,181	7,46,635
August ...	2,00,468	..	12,142	1,922	1,62,272	15,692	880	..	483	62,662	12,636	7,948	2,34,996	17,538	7,60,334
September...	4,20,669	86	8,746	1,258	1,77,451	20,514	2,123	..	634	30,692	18,422	4,733	2,38,844	21,011	9,54,299
October ...	3,88,164	639	12,033	923	1,31,075	28,316	1,857	..	194	30,895	19,927	18,788	2,26,681	16,573	9,00,235
November ...	4,48,161	290	8,833	1,206	1,35,048	29,473	992	..	615	28,642	11,196	15,962	1,83,904	18,199	8,84,001
December ...	4,00,682	610	8,290	1,466	1,56,137	31,282	1,297	..	417	60,005	20,297	76,698	3,34,691	8,238	8,81,462
1928.															
January ...	3,69,595	921	8,838	1,661	1,26,696	20,292	1,881	..	412	61,885	5,711	4,527	2,68,660	12,990	9,00,104
February ...	2,62,220	701	4,666	2,262	1,48,196	18,623	1,781	..	391	61,296	22,888	17,624	3,81,461	13,062	9,06,691
March ...	2,13,713	187	3,860	1,120	1,38,933	20,015	1,203	..	427	67,378	21,810	59,073	1,54,767	17,699	9,06,388
April ...	2,38,770	898	3,079	773	1,04,109	6,124	971	..	290	48,290	16,341	2,933	6,40,068	14,899	8,40,687
May ...	2,47,296	1,803	8,192	1,834	1,60,294	7,378	2,078	..	233	64,317	20,757	8,933	2,37,892	13,296	8,10,313
June ...	1,94,771	1,118	10,576	1,570	98,258	5,740	693	..	339	46,696	9,069	14,298	2,60,987	18,445	5,98,886
Total ...	38,61,197	7,698	1,06,011	12,379	16,46,156	210,796	18,265	8	4,614	6,37,065	1,31,293	2,28,046	35,62,132	1,76,817	1,09,47,577

STATEMENT showing the total quantity and average measurement

[illegible]

of Jute, Hemp, &c., for the seasons 1915-1916 to 1927-1928.

Season	Season 1950-51		Season 1951-52		Season 1952-53		Season 1953-54		Season 1954-55		Season 1955-56		Season 1956-57		Season 1957-58	
	Quantity	Average	Quantity	Average	Quantity	Average	Quantity	Average	Quantity	Average	Quantity	Average	Quantity	Average	Quantity	Average
1.85	535230	21.816	535230	35.300	535478	35.605	535577	46.312	537379	53.584	535497	47.852	537151	74.150	537121	127.890
8.85	535246	44.112	535582	51.581	535659	35.511	535737	31.838	535718	15.518	534709	36.981	534515	52.522	54122	22.885
16.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
22.85	535246	53.520	534772	35.930	534974	35.257	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
31.85	535246	53.520	534772	35.930	534974	35.257	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
35.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
39.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
43.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
47.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
51.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
55.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
59.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
63.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
67.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
71.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
75.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
79.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
83.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
87.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
91.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
95.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
99.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
103.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
107.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
111.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
115.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
119.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
123.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
127.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
131.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
135.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
139.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
143.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
147.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
151.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
155.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
159.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
163.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
167.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
171.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
175.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
179.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
183.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
187.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
191.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
195.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
199.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
203.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
207.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
211.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
215.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
219.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
223.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
227.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
231.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
235.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
239.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
243.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
247.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
251.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
255.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
259.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
263.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548	534777	38.939	534897	41.188	534898	77.255
267.85	535245	36.478	535582	50.900	534777	35.319	535737	31.838	534777	10.548						

* The measurement of Juto, Hamp, Ac., for shipment, previously done at the Free-Boards, was transferred to Kidderpore in November 1917 when the "alacorda" measurement scheme was instituted.

Statement showing the total quantity and average measurement of Jute, &c.,
for storage for the seasons 1925-1926 to 1927-1928.

NAME OF FACTORIES.	SEASON 1925-26.		SEASON 1926-27.		SEASON 1927-28.	
	Quantity.	Average.	Quantity.	Average.	Quantity.	Average.
Ashcroft	220	57-3-40
Atlas
Banktownr
Bangs	1,300	53-8-29
Columbia
Camptdown
Cand
Central
Chingail
Chitpore
Empress of India...	125	52-3-05	...	...	308	55-5-05
Ganges
Gulsherry
Gushars
Hansman
Hoghtly
Imperial	1,125	54-2-63
Jain
Jheel
Krishna
Lakshmi
Narmy's	328	51-11-05	...	...	...	...
New Costore
Ocean	1,833	53-4-25	...	...	...	...
Raili Brothers	6,892	53-3-78	7,153	53-9-13	1,685	54-5-26
Shiva
Shahgange	2,381	53-9-03	703	53-11-01
Sany
Say
Sukra
Union
Victoria
Weta
Not recorded	968	54-1-54	...	...	...	...
TOTAL	9,906	53-4-73	10,030	54-0-42	5,821	54-10-22

[26A]

BENGAL CHAMBER OF COMMERCE,

REVENUE & EXPENDITURE ACCOUNT from

Et.

EXPENDITURE.	Rs.	A.	P.	Rs.	A.	P.
ESTABLISHMENT—						
Salaries and Wages—						
Officers ...	5,06,975	6	6			
Babus ...	70,954	0	0			
Scalewright and staff ...	27,829	12	4			
Poens' Wages ...	13,317	6	7			
Departmental Labour ...	45,879	11	0			
Boat staff ...	4,801	13	11			
Stable staff ...	1,547	10	10	6,67,462	13	2
Fees (Officers)—						
Early and Late ...	8,104	0	0			
Sunday and Holiday ...	18,753	2	0			
Special Overtime ...	1,823	16	0			
Time allowances ...	11,296	0	0	39,917	1	0
Fees (Medical) ...				9,813	1	5
Allowances (Night)—						
Officers ...	46,778	4	0			
Babus ...	2,613	3	0			
Poens ...	7,042	12	2	57,429	3	2
Allowances to Poens—						
Sunday & Holiday ...				1,192	10	3
Allowances to Officers—						
Travelling Expenses ...	3,646	4	0			
Dinghi Hire ...	2,066	12	0	5,713	0	0
Carried over				7,81,527	13	0

[27A]

LICENSED MEASURERS DEPARTMENT.

1st July 1927 to 30th June 1928.

Et.

REVENUE.	Rs.	A.	P.	Rs.	A.	P.
Measurement, Jute and Hemp ...	2,56,003	6	3			
" Gunnies ...	1,02,327	14	6			
" Hides and Skins ...	37,682	13	6			
" Cased Cargo ...	21,194	12	9			
" Sundries ...	15,920	8	5			
" Tobacco, Cotton, etc. ...	4,781	2	0			
" Attendance ...	16,219	12	0	5,14,390	5	0
Weightment, Jute and Hemp ...	1,70,542	5	0			
" Gunnies ...	1,02,891	14	0			
" Bag Cargo ...	78,887	2	0			
" Sundries ...	9,078	13	6			
" Tobacco, Cotton, etc. ...	4,410	4	3			
" Cased Cargo ...	7,227	8	0			
" Hides and Skins ...	357	13	6			
" Attendance ...	1,233	0	0	4,34,618	12	3
Fees—						
Mills, Presshouses and Godown ...	15,790	0	0			
Sunday and Holiday ...	21,420	0	0			
Early and Late ...	8,010	0	0	45,220	0	0
Revenue from Sundry Charges as under—						
Overtime ...	220	0	0			
Certificates ...	6,386	0	0			
Calculations ...	12,420	2	6			
Labour ...	2,261	14	5	21,288	0	11
Carried over				10,15,620	2	2

[१८६]

BENGAL CHAMBER OF COMMERCE,

REVENUE & EXPENDITURE ACCOUNT from

EXPENDITURE.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	...	...	...	7,81,627	13	0
Pensions ...	10,404	8	0			
Provident Fund ...	49,011	6	8			
Coolie Hire ...	7,415	12	0			
Motor Car Allowances and Expenses ...	10,747	11	5			
Rents and Taxes ...	15,178	0	0			
Contribution to Bengal Chamber of Commerce ...	24,000	0	0			
Uniforms and Clothing ...	24,402	4	0			
Sustenance and Printing ...	11,541	3	7			
Inspectors' Allowances ...	23,819	6	0			
Salewright's Allowance ...	2,400	0	0			
Passage Allowances to Executive Staff ...	3,000	0	0	1,77,920	3	8
SUDSNY EXPENSES—						
Peons' Train and Diagh Hire ...	2,314	12	6			
Petty Conveyance Charges ...	1,507	2	0			
Peons' Cycle Maintenance ...	818	10	6			
Club Contribution ...	1,200	0	0			
Electric Lights and Fans ...	2,040	8	9			
Telephones ...	5,754	11	8			
Stable Expenses ...	3,770	9	10			
Postage and Receipt Stamps ...	108	1	6			
Law Charges ...	80	0	0			
Boat Expenses ...	1,842	14	5			
Miscellaneous Charges ...	5,594	5	3			
Medicine ...	724	4	6			
Departmental Repairs and Renewals to Plant ...	1,073	2	10			
Dock Dispensary Medicine A/c ...	335	0	0			
Tea & Refreshment Maintenance ...	1,631	7	5	26,215	11	2
To Insurance ...	...	...	...	850	0	0
„ Audit Fees ...	...	...	...	2,400	0	0
„ Dock Building Repairs ...	...	...	...	663	14	0
Balance being gain carried to Profit and Loss Account ...	...	...	...	25,948	8	4
TOTAL Rs. ...	...	...	...	10,15,626	2	2

MEMO.

Gain 1926-27 ... Rs. 56,988 4 10
 Gain 1927-28 ... „ 23,948 8 4

A. H. LUGG

Dy. Superintendent.

CALCUTTA, 11th August 1928.

[29A]

LICENSED MEASURERS DEPARTMENT.

1st July 1927 to 30th June 1928.

Cr.

	Rs.	A.	P.	Rs.	A.	P.
Brought forward	10,15,626	2	2
TOTAL Rs. ...						
TOTAL Rs. ...				10,15,626	2	2

Examined and found correct.

LOVELOCK & LEWIS

CHARTERED ACCOUNTANTS. } Auditors.

D. K. CUNNISON

Secretary.

[30A]

BENGAL CHAMBER OF COMMERCE,

PROFIT AND LOSS ACCOUNT

Bt.

1928			Rs.	A. P.	Rs.	A. P.
June 30	To Depreciation on Dock Buildings	...	3,000	0 0		
"	" " Weighment Plant	...	110	0 0		
"	" " Measurement do.	...	15	0 0		
"	" " Transport & Bents	...	332	9 1		
"	" " Furniture	...	585	13 6		
"	" " Machinery	...	51	5 2		
					4,003	11 9
	Net Loss on Revaluation of Securities	...			12,558	12 0
	Balance being profit carried to Balance Sheet	...			43,773	12 10
	TOTAL Rs.	...			60,428	4 7

CALCUTTA, 11th August 1928.

A. R. LUGG
Dy. Superintendent.

[31A]

LICENSED MEASURERS DEPARTMENT.

for the year ending 30th June 1928.

Cr.

1928			Rs.	A. P.	Rs.	A. P.
June 30	By Interest on Government Promissory Notes, Municipal Debentures and other invest- ments	...			34,479	12 3
	Balance from Revenue Account	...			25,948	8 4
	TOTAL Rs.	...			60,428	4 7

Examined and found correct,
LOVELOCK & LEWIS
CHARTERED ACCOUNTANTS. } Auditors.D. K. CUNNISON
Secretary.

[32A]

BENGAL CHAMBER OF COMMERCE,
(Incorporated as a Company under Section 26

BALANCE SHEET as

CAPITAL AND LIABILITIES	Rs.	As.	P.	Rs.	As.	P.
CAPITAL—						
Balance at credit of Profit and Loss Account at 30th June 1927 ...	7,95,322	2	0			
Add Profit for the year ...	43,773	12	10	8,39,595	14	10
LIABILITIES—						
For Balance due on Constituent's Accounts ...	53,750	1	8			
Sundry Creditors ...	15,813	4	3	69,563	5	11
DEFERRED ALLOWANCES—						
Inspectors' and Scalewright's Allowances ...				28,305	0	0
SECURITY DEPOSIT FROM EMPLOYEES—						
Noremra Nath Mukherjee (Nominal value) ...				5,000	0	0
Carried over ...				9,42,464	4	9

[33A]

LICENSED MEASURERS DEPARTMENT.
of the Indian Companies Act 1882.)

at 30th June 1928.

PROPERTY AND ASSETS.	Rs.	As.	P.	Rs.	As.	P.
FIXED CAPITAL EXPENDITURE—						
DUCK BUILDING—						
As per last Balance Sheet ...	46,000	0	0			
Additions during the year ...	497	14	9			
Less Depreciation for 1927-28 ...	46,497	14	9			
	2,000	0	0	43,497	14	9
WEIGHMENT PLANT—						
As per last Balance Sheet ...	317	7	5			
Additions during the year ...	1,683	0	7			
	2,000	8	0			
Less Written off for lost gear ...	85	8	0			
" Sales during the year ...	1,755	0	0			
	1,840	8	0			
Less Depreciation for 1927-28 ...	160	0	0			
	110	0	0	50	0	0
MEASUREMENT PLANT—						
As per last Balance Sheet ...	115	3	9			
Additions during the year ...	119	12	3			
	235	0	0			
Less Sales during the year ...	200	0	0			
" Depreciation for 1927-28 ...	35	0	0			
	15	0	0	20	0	0
MEASUREMENT CALCULATORS—						
As per last Balance Sheet ...						
DEPARTMENTAL TRANSPORT AND BOATS—						
As per last Balance Sheet ...	532	9	1			
Less Sales during the year ...	150	0	0			
	382	9	1			
" Depreciation for 1927-28 ...	532	9	1			
	598	13	6	50	0	0
FURNITURE—						
As per last Balance Sheet ...	648	13	6			
Less articles lost during the year ...	12	0	0			
Less Depreciation for 1927-28 ...	598	13	6			
	50	0	0	50	0	0
Carried over ...	230	0	0	43,497	14	9

[34A]

BENGAL CHAMBER OF COMMERCE,
(Incorporated as a Company under Section 26
BALANCE SHEET as

	Rs.	As.	P.	Rs.	As.	P.
Brought forward	9,42,464	4	9
TOTAL RS.	9,42,464	4	9

CALCUTTA,
 11th August 1928.

A. H. LUGG
Dy. Superintendent.

[35A]

LICENSED MEASURERS DEPARTMENT.
of the Indian Companies Act 1882.)
at 30th June 1928.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward ...	Rs. 2/0	0	0	Rs. 43,497	14	9
MACHINERY— As per last Balance Sheet 101 5 2 Less Depreciation for 1927-28 51 5 2
MOTOR CARS AND CYCLES ON HIRE— As per last Balance Sheet ... Additions during the year
Less Amount paid up by hirers
STOCKS— Stock at 30th June 1928, (at cost)
OUTSTANDING A/c. CONSIDERED GOOD— Due by constituents ... Loans to officers ... Sundry Debtors ... Sundry Advances
SECURITIES— 4% Calcutta Municipal Debentures Rs. 45,000/- at Rs. 96/8/- ... Rs. 2,000/- at Rs. 95/4/- ... 3½% Government Promissory Notes Rs. 1,25,000/- at Rs. 75/8/- ... 6% Bonds of 1932 Rs. 3,00,000 at Rs. 105/8/- ... 5% Income-tax Free Loan 1945-55 Rs. 1,50,000/- at Rs. 100/9/- ... 4½ Government Security Loan 1900-70 (Rs. 2,00,000 at Rs. 88/2/-) ... 20 Shares of Imperial Bank of India (partly paid) at Rs. 370/- per share
OUTSTANDING INTEREST ON SECURITIES— Amount of interest due on Calcutta Municipal Debentures, Government Paper, Loans and Bonds
SECURITY DEPOSIT INVESTMENTS— Nocundra Nath Mukherjee 3½% Government Promissory Note at face value
UNLIDED WORK— For Sundry Weighments and Measure- ments carried out during the month of June 1928 not charged for at date
CASH WITH BANK & IN HAND— With the Imperial Bank of India ... Petty cash ... Imprest cash
TOTAL RS.	9,42,464	4	9

We beg to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, Licensed Measurers Department, dated 30th June 1928, 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.

LOVELOCK & LEWIS
 CHARTERED ACCOUNTANTS, } Auditors.

D. K. CUNNINGSON
 Secretary.

LICENSED MEASURERS DEPARTMENT,
PROVIDENT FUND.

Calcutta, 16th August 1928.

THE TRUSTEES OF
THE PROVIDENT FUND.

DEAR SIRS,

We have pleasure in enclosing herewith the accounts of the Provident Fund for the year ending 30th June 1928.

Profit and Loss Account :—

There is a surplus on this account of Rs. 40,310-15-2

made up as follows :—

Interest on Securities	...	Rs.	A.	P.	Rs.	A.	P.
Contributions with interest thereon forfeited	...	53,260	2	5			
Unclaimed Balances	...	1,213	8	5			
	...	4	9	4			
		54,478	4	2			
Net Loss on revaluation of Securities	...	13,589	15	0	40,888	5	5
Less Audit Fees	...	250	0	0			
Sundry Expenses	...	327	6	0			

Rs. 40,310 15 2

This Surplus of Rs. 40,310-15-2 has been divided *pro rata* between the employees contributing to the fund on the basis of the balance standing at their credit on the 30th June 1928. This surplus divided yields Rs. 3-5-4/2722 per cent. on the amount at credit of each employee.

	Rs.	A.	P.
Subscriptions for the year were	49,011	6	8
Subscriptions repaid during the year amounted to	11,137	5	0

Yours faithfully,
LOVELOCK & LEWES
Managers.

This account is made up as follows:—

SECURITIES AS ON 30TH JUNE 1927 AND AS AT PRESENT

Nominal value.		Market value on 30th June 1937.		Year of issue.	Nominal value.	Market value on 30th June 1938.		Interest.	Dividend.	Year of issue.					
Rs.	P.	Rs.	A. P.		Rs.	A. P.	Rs.	A. P.	Rs.	P.					
100	Government Promissory Notes	78 1	0	702 0	0	1879	900	312	75 8	0	678 8	0			
1,000	Do.	78 1	0	700 10	0	1942-3	1,000	322	25 8	0	9 25	255 0			
2,000	Do.	78 1	0	1,561 4	0	1904-1	2,000	312	75 8	0	678 8	0			
10,000	Do.	78 1	0	7,966 0	0	1904-1	10,000	312	75 8	0	678 8	0			
10,000	Do.	78 1	0	11,769 6	0	1895	10,000	312	75 8	0	678 8	0			
10,000	Calcutta Municipal Corporation	91 4	4	9,425 0	0	1902-3	10,000	4 4	95 4	9,223 0	0	100 0	0		
15,000	Do.	93 12	4	13,666 12	0	1904-3	14,000	4 4	94 4	13,555 4	0	75 8	0		
12,000	Do.	92 0	0	10,910 0	0	1905	12,000	0	91 0	10,910 0	0	250 0	0		
10,000	Do.	91 4	0	9,443 12	0	1907	10,000	0	91 0	9,291 4	0	117 0	0		
10,000	Do.	92 0	0	10,000 0	0	1908	10,000	0	91 0	9,083 0	0	32 1/2	0		
10,000	Do.	96 12	0	18,150 0	0	1908	10,000	0	96 12	18,150 0	0	...	...
8,000	Do.	88 0	0	8,000 0	0	1909	8,000	0	88 0	8,000 0	0	375 0	0		
8,000	Do.	87 12	0	7,630 0	0	1910-11	8,000	4	87 8	7,120 0	0	90 0	0		
9,000	Do.	96 0	0	9,740 0	0	1912-13	9,000	4	97 4	9,575 0	0	152 0	0		
2,000	Calcutta Port Trust	93 0	0	3,230 0	0	1914-15	4,000	4 4	96 4	3,450 0	0	130 0	0		
2,000	Calcutta Port Trust	97 4	0	1,438 12	0	1916	2,500	14 4	97 4	1,490 12	0	31 1/4	0		
2,000	Do.	96 4	0	2,046 4	0	1909	2,500	2 4	96 4	2,411 0	0	2 4	0		
2,000	Do.	96 4	0	2,500 0	0	1909	4,000	4 4	96 4	3,859 0	0	16 0	0		
2,000	Do.	96 4	0	2,500 0	0	1909	4,000	4 4	96 4	3,859 0	0	16 0	0		
2,000	Do.	93 8	0	1,402 8	0	1903	1,400	2 4	93 8	1,253 0	0	7 8	0		
2,000	Do.	93 8	0	1,402 8	0	1903	1,400	2 4	93 8	1,253 0	0	7 8	0		
2,000	Do.	92 8	0	925 0	0	1905	1,000	2 4	92 8	925 0	0	2 8	0		
2,000	Do.	91 0	0	8,270 0	0	1907	37,000	4 4	91 0	31,270 0	0	...	...
2,000	Do.	91 0	0	8,282 8	0	1907	7,500	4 4	91 0	7,299 0	0	...	...
6,000	Do.	88 0	0	6,000 0	0	1909	6,000	4	88 0	5,882 0	0	60 0	0		
8,000	Do.	88 0	0	7,489 0	0	1911	8,500	4 4	88 0	7,882 4	0	...	...
8,000	Do.	88 4	0	24,485 0	0	1913	8 1/2	8	88 1/2	31,16 1/2	0	673 1/2	0		
8,000	Do.	88 4	0	2,953 0	0	1913	6,000	4 4	88 4	5,800 0	0	...	...
6,000	Bombay Improvement Trust	87 0	0	6,609 0	0	1912	7,000	4 4	87 0	5,633 0	0	455 0	0		
6,000	Trust Indentures Corporation Municipal	92 0	4	5,553 0	0	1902	6,000	4 4	92 0	5,000 0	0	...	...
6,500	Do.	92 0	4	5,553 0	0	1902	6,000	4 4	92 0	5,000 0	0	465 0	0		
10,000	Rangoon Port Trust	88 6	0	8,827 8	0	1903	10,000	4 4	88 6	9,320 0	0	412 8	0		
10,000	Do.	88 6	0	8,827 8	0	1903	10,000	4 4	88 6	9,320 0	0	387 8	0		
5,000	Imperial Bank of India	92 8	0	5,029 0	0	1904	10,000	4 4	92 8	8,000 0	0	307 0	0		
15,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
15,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	...	...	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25 0	0
10,000	Calcutta Port Trust advance of Rs. 200,000	1,492 8	0	1942 5	0	...	5,000	...	1,400 0	14,000 0	...	25	

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BENGAL CHAMBER OF COMMERCE

PROVIDENT

PROFIT & LOSS ACCOUNT

Dr.

1928	CHARGES.	Rs.	A.	P.	Rs.	A.	P.
June 30	To Audit Fees	250	0	0			
	" Sundry Expenses	327	0	0			
	" Net Loss on revaluation of Securities ...	13,589	16	0	14,167	5	0
	" Balance provisionally credited to each employee in proportion to the amount standing at his credit on the 30th June 1928				40,310	15	2
	Total Rs.				54,478	4	2

CALCUTTA, 10th August 1928.

LOVELOCK & LEWES
Managers.

[39A]

LICENSED MEASURERS DEPARTMENT.

FUND.

for the year ending 30th June 1928.

Cr.

1928	INCOME.	Rs.	A.	P.	Rs.	A.	P.
June 30	By Interest on Securities				53,200	2	5
	" Amount of Contribution and Interest thereon forfeited				1,313	8	5
	" Unclaimed Balances				4	0	4
	Total Rs.				54,478	4	2

G. T. O. MILNER
J. C. FOSTER

Trustees.

BALANCE SHEET as

LIABILITIES.					
	Rs.	A.	P.	Rs.	A.
Employee's Subscription	6,32,707	14	8		
Departmental Contribution to Employees	6,33,800	6	11		
Capital Account	20,000	0	6		
Retiring Bonus Fund	5,195	0	6		
Total Rs.				12,01,823	6

Calcutta, 16th August 1928.

LOVELOCK & LEWIS
Managers.

at 30th June 1928.

ASSETS		Rs.	A. 7	Rs.	A. 7
3	per cent. Government Promissory Notes	Rs. 20,000-0-0 @ Rs. 75-8-0	...	21,819	0
4	per cent. Calcutta Municipal Debentures	Rs. 18,500-0-0 @ Rs. 93-4-0	...	9,752	0
		15,250-0-0 @ 94-4-0	...	15,661	0
		20,000-0-0 @ 93-4-0	...	19,046	0
		23,500-0-0 @ 91-12-0	...	21,561	4
		30,000-0-0 @ 90-0-0	...	18,150	0
		11,500-0-0 @ 91-0-0	...	10,648	0
		30,000-0-0 @ 89-4-0	...	26,776	0
		8,000-0-0 @ 88-8-0	...	7,252	0
		9,000-0-0 @ 87-8-0	...	7,875	0
		4,000-0-0 @ 88-4-0	...	3,450	0
4½	per cent. Calcutta Port Trust Debenture	Rs. 1,000-0-0 @ Rs. 90-0-0	...	1,470	0
4	per cent. Calcutta Port Trust Debenture	Rs. 1,500-0-0 @ Rs. 96-8-0	...	6,392	8
		1,000-0-0 @ 95-0-0	...	960	0
		1,000-0-0 @ 94-0-0	...	1,300	0
		2,000-0-0 @ 92-4-0	...	1,846	0
		87,000-0-0 @ 91-0-0	...	74,126	0
		6,000-0-0 @ 93-8-0	...	5,480	0
		8,500-0-0 @ 89-4-0	...	7,388	0
		38,000-0-0 @ 88-8-0	...	34,017	0
		6,000-0-0 @ 88-4-0	...	5,230	0
4	per cent. Bombay Improvement Trust Debenture	Rs. 7,000-0-0 @ Rs. 93-8-0	...	5,638	0
4½	per cent. Rangpoor Municipal Debenture	Rs. 6,000-0-0 @ Rs. 97-0-0	...	6,308	0
4	per cent. Rangpoor Port Trust Debenture	Rs. 10,000-0-0 @ Rs. 92-8-0	...	9,250	0
		10,000-0-0 @ 94-8-0	...	8,450	0
4½	per cent. Rangpoor Port Trust Debenture	Rs. 10,000-0-0 @ Rs. 96-0-0	...	9,600	0
10	Shares Imperial Bank of India	Rs. 5,000-0-0 @ Rs. 1,400-0-0	...	14,000	0
10	per cent. India 10 years 1890 Rs. 1,35,000-0-0 @ Rs. 102-4-0	...	1,50,631	4	
5	per cent. Income Tax Free Loan 1945-55	Rs. 3,700-0-0 @ Rs. 105-0-0	...	3,91,281	4
6	per cent. Bonds of 1932 Rs. 40,000-0-0 @ Rs. 105-0-0	...	42,150	0	
4	per cent. Government Security Loan 1950-79	Rs. 1,800,000-0-0 @ Rs. 88-2-0	...	1,63,631	4
4	per cent. Government Security Loan 1934-74	Rs. 9,500,000-0-0 @ 93-12-0	...	8,47,76	0
Accrued Interest on Government Paper, Municipal Debentures, and other Investments				11,95,304	10
Cash at the Imperial Bank of India				14,948	2
				87,671	6
TOTAL				12,21,826	57

G. T. G. MILNE } Trustees.
J. C. FOSTER }

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BENGAL CHAMBER OF COMMERCE,

OFFICERS' COMPASSIONATE

PROFIT AND LOSS ACCOUNT

Dr.

		CHARGES			Rs.	A.	P.	Rs.	A.	P.
1928										
June	30	To Loss on sale of securities	...	...	20	10	0			
		" Sundry Expenses	...	...	1	0	0			
		" Balance being profit for the year carried to Balance Sheet	...	...	204	7	0	316	1	0
TOTAL Rs.					...	...	...	316	1	0

CALCUTTA, 11th August 1928

A. H. LUGG
Dy. Superintendent

[43a]

LICENSED MEASURERS DEPARTMENT.

FUND.

for the year ending 30th June 1928.

Cr.

		INCOME.			Rs.	A.	P.	Rs.	A.	P.
1928										
June	30	By Interest on Loans	...	...	205	9	4			
		" " on Government Paper	...	...	20	8	0	316	1	0
TOTAL Rs.					...	...	...	316	1	0

LOVELOCK & LEWES
CHARTERED ACCOUNTANTS

Auditors.

D. K. CUNNISON
Secretary.

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BENGAL CHAMBER OF COMMERCE,
OFFICERS' COMPASSIONATE

BALANCE SHEET as

LIABILITIES.	Rs.			Rs.		
		A.	P.		A.	P.
Balance at credit as per last account	8,439	5	3			
Add Profit for the year	294	7	9	8,733	13	0
TOTAL Rs.				8,733	13	0

CALCUTTA, 11th August 1928.

A. B. LUGG
Tpy. Superintendent.

[45A]

LICENSED MEASURERS DEPARTMENT.
FUND.

at 30th June 1928.

ASSETS.	Rs.			Rs.		
		A.	P.		A.	P.
Loans to Measures	7,060	15	0			
Accrued Interest on Government Paper	2	0	0			
CASH—						
At the Imperial Bank of India	1,670	13	2	8,733	13	0
TOTAL Rs.				8,733	13	0

LOVELOCK & LEWES
CHARTERED ACCOUNTANTS. } Auditors.

D. K. CUNNISON
Secretary.

[46A]

BENGAL CHAMBER OF COMMERCE,

BABUS' COMPASSIONATE

PROFIT AND LOSS ACCOUNT

Dr.					
		Rs.	A. P.	Rs.	A. P.
1928	CHARGES				
June 30	To Balance being profit for the year carried to Balance Sheet	76	0	0	
Total Rs.		76	0	0	

CALCUTTA, 11th August 1928.

A. H. LUGG
Dy. Superintendent.

[47A]

LICENSED MEASURERS DEPARTMENT.

FUND.

for the year ending 30th June 1928.

Cr.					
		Rs.	A. P.	Rs.	A. P.
1928	INCOME.				
June 30	By Interest on Loans	76	0	0	
Total Rs.		76	0	0	

LOVELOCK & LEWES
CHARTERED ACCOUNTANTS } Auditors

D. K. CUNNISON
Secretary.

[48A]

BENGAL CHAMBER OF COMMERCE,

BABUS' COMPASSIONATE

BALANCE SHEET as

LIABILITIES.				Ra.	As.	P.	Ra.	As.	P.
Balance at credit as per last Account	...	3,531	13	0					
Add Profit for the year	...	76	0	0			3,607	13	0
TOTAL Rs. ....				.....	...	...	3,607	13	0

CALCUTTA, 11th August 1928.

A. H. LUGG
Dy. Superintendent.

[49A]

LICENSED MEASURERS DEPARTMENT.

FUND.

at 30th June 1928.

ASSETS.			Rs.	As.	P.	Rs.	As.	P.
Loans to Babus			888	8	0			
CASH—								
At the Imperial Bank of India ...			2,719	6	0	3,607	13	0
TOTAL Rs.						3,607	13	0

LOVELOCK & LEWIS
CHARTERED ACCOUNTANTS.

1. *Authors.*

D. K. CUNNISON
Secretary.

[50A]

BENGAL CHAMBER OF COMMERCE,

MEASURERS'

Dr. REVENUE AND EXPENDITURE ACCOUNT

EXPENDITURE.	Rs.	A.	P.	Rs.	A.	P.
Establishment	1,117	1	0			
Miscellaneous Charges	321	2	6			
Stationery and Printing	13	15	0			
Tent Building Maintenance	417	9	6			
Football Expenses	82	6	0			
Hockey do.	179	7	6			
Tennis do.	344	15	4			
Cricket do.	330	6	0			
Library do.	431	4	4			
Refreshment Expenses	75	1	8			
Ground Maintenance A/c.	57	0	0			
X'Mas Tree	23	0	0			
				3,393	6	6
Balance being profit carried to Profit and Loss Account...				537	4	6
TOTAL Rs.				3,930	10	0

CALCUTTA, 20th April 1925.

A. H. LUGG
Dy. Superintendent.

[51A]

LICENSED MEASURERS DEPARTMENT.

ATHLETIC CLUB.

from 16th April 1927 to 15th March 1928.

Cr.

REVENUE.	Rs.	A.	P.	Rs.	A.	P.
Subscriptions	2,700	0	0			
L. M. D. Contribution	1,100	0	0			
Smokes	48	2	8			
Wines	82	7	4			
				3,930	10	0
TOTAL Rs.				3,930	10	0

LOVELOCK & LEWES
Hony. Auditors.

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BENGAL CHAMBER OF COMMERCE,

MEASURERS' ATHLETIC

PROFIT AND LOSS ACCOUNT

Dr.

1928		Rk.	A.	P.	Rs.	A.	P.
March 15	To Depreciation on Furniture Account 20% p.a.	...	...	...	98	14	7
"	Balance being not Profit carried to Capital Account	...	...	...	587	9	11
TOTAL Rs.					686	4	6

CALCUTTA, 20th April 1928.

A. H. LUGG
Dy. Superintendent.

[53A]

LICENSED MEASURERS DEPARTMENT.

CLUB.

from 16th April 1927 to 15th March 1928.

Cr.

1928		Rs.	A.	P.	Rs.	A.	P.
March 15	By Balance from Revenue Account	...	...	...	537	4	6
"	" Bad Debt Account (Part recovered)	...	...	...	149	0	9
TOTAL Rs.					686	4	6

LOVLOCK & LEWES
Honorary Auditors.

BENGAL CHAMBER OF COMMERCE,

BALANCE SHEET as

COALCUTTA, 20th April 1987

A. H. LUGG
Dy. Superintendent.

LICENSED MEASURERS DEPARTMENT.

at 15th March 1928.

LOVELOCK & LEWES
Honorary Auditors.

BENGAL CHAMBER OF COMMERCE.

LICENSED MEASURERS DEPARTMENT.

Schedule of charges for measuring and weighing goods as amended and revised with effect from 1st July 1928.

* (1) All rates and charges shown in the subjoined list are subject to a rebate of ten per cent. with the exception of the special fees enumerated under clauses 6, 7, 8 and 9.

(2) The schedule rates are as follows :—

	Per ton of 50 cubic feet or 20 hundredweight for measuring or weighing up to ten per cent. of the packages.
(a) For leather, kips, hides, skins, hide cuttings, fleshings, etc. in bales or bundles.	10 Annas.
„ oil, guts, skins, lard, rosin, coffee, soda, etc. in casks, drums or barrels.	5 „
„ shellac, indigo, tea, ghee etc. in boxes, cases or chests.	
„ jute, hemp, tobacco, cot- ton, kapok, fibres, and similar articles in bales or bundles.	2½ „
„ gunnies, hessians, twine, wool, yarn etc. in bales.	
„ cereals and seeds in bags and sundry commodities in sacks, pockets and baskets.	
	Per ton of 20 hundred- weight for weighing one hundred per cent. of the bulk.

- (b) For coal, coke, pig-iron, manganese ore and other goods in bulk. 7½ Annas.
- (c) Where goods are measured and weighed at the same time and for the account of the same party, the charge for such measurement and weighment shall be three-fourths of the amount of the respective measurement and weighment fees as specified above.
- (d) Double rates will be incurred for all night work.
- (3) The minimum charges for orders are :—
- (a) For day work Rs. 15 per officer per day (from 7-0 A.M.)
- (b) For night work Rs. 20 per officer per night (from 7-0 P.M.)

In the event of no work being done, attendance fees Rs. 15 and/or Rs. 20 per officer per day and/or night respectively will be charged.

(4) The following are special charges :—

- (a) Goods selected and/or measured and/or weighed for arbitration or survey purposes, Rs. 5 per package, subject to a minimum of Rs. 15 per lot.
- (b) Gauging of iron, steel etc. done in connection with measurement and/or weighment of Rs. 5 for each officer per day detailed for the work, otherwise Rs. 15 for only gauging.
- (5) If the measurement and/or weighment of percentages greater than those indicated in the foregoing schedule are required, special arrangements must be made with the Superintendent : increased rates will be charged for such increased percentages.
- (6) For work at Mills, Press Houses or Godowns the following additional special charges are 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, or places offering peculiar difficulties or unusual expense, to be a matter for special arrangement.

(7) For work on vessels lying downstream of the King George's Dock entrance, and within ten miles of the Howrah Bridge, by day and/or by night, a distance fee of Rs. 10 for the attendance of each officer will be levied.

(8) The following holiday fees by day or by night 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.

Calcutta, 1st June 1928.

* The above rates have been subject to a rebate of 5% from January 1st, 1928 to June 30th, 1928.

BENGAL CHAMBER OF COMMERCE.

At a Special General Meeting of the Chamber, held on the 4th October 1883, 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 1883, under rule 25 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 the 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 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 Measures 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 Measure 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 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 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.

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.

Jute
" Cuttings.
" Rejections.
" Thread Waste.
" Rope Ends.
Gunny Cuttings.
Cotton
Romp.
Safflower.
Tobacco Leaf and
all other goods
packed in bales
bound with rope
lashing.

Cotton
Gunny Cloth.
" Baza.
Piece-goods.
Twist and all other
goods packed in
bales bound with
ropes.

Indigo.
Shetlae.
Buton 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 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 by, and be a charge on, the Fund.

4. The Committee of the Licensed Measurers Department shall appoint, annually, two Trustees of the Fund, both of whom shall be members of the Committee. In the event of a vacancy occurring in the course of any year, the Committee shall appoint one of their number to fill the vacancy for the remainder of such year.

5. Every employee of the Department in the service of the Department in receipt of a salary of not less than thirty-five rupees

monthly who was in the service of the Department as on 1st January 1899, or who shall join the service of the Department on or after that date, shall submit to these Rules and Regulations, and every such employee shall sign an Agreement (in the form annexed to these Rules and Regulations) to become a member of the Fund.

6. As and from the 1st day of July 1920 every member of the Fund shall subscribe a sum equal to 8½ 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 Bonds, Debentures or Securities of, or 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 in 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 herein-before 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, of 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 services of the Department the Managers shall (subject to those 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.

*It is hereby certified that the balance standing in the books of
the Provident Fund of the Licensed Measurers Department,
Bengal Chamber of Commerce, to the credit of.....
of.....on the.....
day 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 their 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.

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25B. If any member shall become a lunatic or of unsound mind or his mental incapacity shall be proved to the satisfaction of the Department, then, unless and until a Committee to the estate of such lunatic shall be duly constituted, the Department shall be at liberty to withhold and retain any money so standing as aforesaid to the credit of such member: Provided that the Department shall be at liberty, if the Department in their uncontrolled discretion shall so think fit, at any time thereafter, to give such moneys or any part thereof for the benefit of any such member or his wife, children or relations and the Managers shall deal with such moneys accordingly on the written requisition of the department.

26. It shall be lawful for the Department, from time to time and at any time hereafter, in writing under their 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, recession, 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 thereabout 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.

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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 1928.*

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 1928.

2. During the year three firm members resigned, three closed their businesses and two individual members were elected. At the end of the year there were upon the Exchange Register 171 firm and 26 individual members. A list of the firms and individual subscribers on the 31st December 1928 is appended to this report.

3. We submit a balance sheet and revenue account for the year ended 31st December 1928, which has been prepared, as usual, by Messrs. Lovelock and Lewes, Auditors to the Bengal Chamber of Commerce. The surplus of income over expenditure shewn in the Revenue Account is Rs. 4,101-3-4 against Rs. 6,051-13-3 in the year 1927.

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,

G. C. GODFREY, *President*.
J. H. PYER, *Vice-President*.
F. H. ACHARD,
F. M. BUCKLAND,
G. COOK,
J. A. HASKELL,
T. C. RUSHBRIDGE,
S. H. SINGLETON,
W. M. CRADDOCK.

Members.

D. K. CUNNINGSON,
Secretary

CALCUTTA,

1st February 1920.

ROYAL EXCHANGE, CALCUTTA.
BALANCE SHEET as at 31st December 1918.

LIABILITIES	Rs. As. P.	Rs. As. P.	ASSETS	Rs. As. P.	Rs. As. P.
SECURITY COUNTERS—			OUTSTANDING—		
Sundries	...	1,000 14 6	Subscriptions	...	1,025 8 0
BENGLAL CHAMBER OF COMMERCE—			CASH—		
Contribution Account	...	4,101 3 4	At Imperial Bank of India	3,739 1 7	
			In hand	370 8 3	4,109 9 10
Total Rs.	5,101 17 10	5,101 17 10	Total Rs.	5,109 1 10	5,109 1 10

Examined and found correct,

LOVELOCK & LEWES,

Chartered Accountants,

CALCUTTA, 1st February 1920.

G. C. GODFREY,
President.

D. K. CUNNINGSON,
Secretary.

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ROYAL EX-
CHANGE, CALCUTTA.
REVENUE ACCOUNT for the

EXPENDITURE.	Rs.	As.	P.	Rs.	As.	P.
TO MONTHLY CONTRIBUTION TO BENGAL CHAMBER OF COMMERCE	6,000	0	0
" BOOKS AND NEWSPAPERS	2,566	3	0
" TICKETS FOR MEMBERS	156	8	0
" STATIONERY	128	12	6
" PRINTING	225	0	3
" STAMPS	28	3	6
" ELECTRIC FANS, LIGHTS & LIFTS	5,731	8	9
" ESTABLISHMENT	8,266	6	9
" RENT	18,000	0	0
" RESTAURANT LICENSE	332	0	0
" PETTY CHARGES	2,364	8	0
 SURPLUS INCOME over expenditure transferred to Bengal Chamber of Commerce Contribution Account (Rule 21, Royal Exchange)	4,191	3	4
 TOTAL Rs.	48,000	15	1

Examined and found correct,

CALCUTTA, }
The 1st February 1929. }

LOVELOCK & LEWES, }
Chartered Accountants, } Auditors,

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CHANGE, CALCUTTA.

year ended 31st December 1928.

INCOME.	Rs.	As.	P.	Rs.	As.	P.
BY SUBSCRIPTIONS	47,803	0	0
" ESTRAÑGE FEES ...	...	...	...	50	0	0
" SALE OF TELEPHONE TICKET BOOKS ...	2,810	0	0			
" Less for TELEPHONE SUBSCRIPTIONS ...	2,602	0	11	147	15	1
 TOTAL Rs.	48,000	15	1

G. C. GODFREY,
President.

D. K. CUNNISON,
Secretary.

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ROYAL EXCHANGE, CALCUTTA.

COMMITTEE FOR THE YEAR 1928.

President:

THE HON'BLE SIR GEORGE GODFREY,

MESSRS. BIRD & Co.

Vice-President:

MR. J. H. FYFE, M.L.C.,

MESSRS. MACKINNON, MACKENZIE & Co.

Members:

MR. F. H. AGHARD, (Merchant),

THE NEW INDIA ASSURANCE Co., LD.

MR. F. M. BUCKLAND, (Freight Broker),

MESSRS. BLACKER & Co.

MR. G. COOK, (Banker),

THE NATIONAL BANK OF INDIA, LD.

MR. J. A. HASKELL, (Exchange Broker),

MESSRS. PIGOTT, CHAPMAN & Co.

MR. E. C. RUSBRIDGE, (Merchant),

MESSRS. J. C. DUFFUS & Co., LD.

MR. S. H. SINGLETON, (Produce Broker),

MESSRS. LANDALE & MORGAN.

MR. W. M. CRADDOCK, (Stock Broker),

MESSRS. PLACE, SIDDOES & GOUGH.

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LIST OF MEMBERS AS ON 31st DECEMBER 1928.

FIRMS.

Allen Brothers & Co., (India) Ld., (3)	Blackwood, Blackwood & Co., (3)
American Foreign Insurance Association, (2)	Bombay Co., Ld., (3)
American Manufacturing Co., Inc., (3)	Burk Brothers, (2)
Anderson, Wright & Co., (2)	Burn & Co., Ld., (12)
The Angus Co., Ld., (7)	W. J. Burn & Co., (1)
Alex A. Apcar, Jr. & Co. (4)	Calcutta Improvement Trust, (3)
T. S. Apcar & Co., (7)	Capital, Ld., (2)
Arakiel Bros., (2)	H. D. Curtwright & Co., (8)
Armitage & Co., (2)	Chas. Houston & Co., (1)
Asbestos & Belting Co., Ld. (4)	Chartered Bank of India, Australia & China, (4)
Asiatic Petroleum Co. (India), Ld., (21)	S. C. Chunder & Co., (2)
G. Atherton & Co., (5)	Cobbold & Co., (2)
W. & T. Avery, Ld., (3)	Commercial Union Assurance Co., Ld., (5)
Balmer, Lawrie & Co., Ld., (6)	W. S. Cresswell & Co.
J. A. Barnett & Co., (1)	A. Damiano & Co., (3)
Barry & Co., (6)	Demetrius Brothers, (4)
George Barton & Co., (2)	W. F. Ducat & Co., (3)
Becker, Gray & Co. (Calcutta), Ld., (2)	J. C. Duffus & Co., Ld., (2)
Begg, Dunlop & Co., Ld., (3)	Duncan Brothers & Co., Ld. (6)
Bengal Coal Co., Ld., (2)	East Indian Railway, (3)
Bengal-Nagpur Railway Co., Ld., (3)	Eastern Bank, Ld., (4)
Bengal Telephone Corporation, Ld., (12)	Eastern Bengal Railway, (5)
Berthoud & Co., (2)	H. N. Elias & Co., Ld., (3)
Bird & Co., (24)	Ellerman's Aracan Rice & Trading Co., Ld., (2)
Birkmyre Brothers, (8)	The Englishman, Ld., (2)
Blacker & Co., (10)	English Electric Co., Ld. (3)

FIRMS—contd.

- A. W. Figgis & Co., (3)
 James Finlay & Co., Ltd., (24)
 Forbes, Forbes, Campbell & Co., Ltd., (6)
 G. A. Georgiadi & Co., (3)
 Gillanders, Arbuthnot & Co., (30)
 Gladstone, Wylie & Co., (4)
 C. T. Godfrey & Co., (4)
 Grahams Trading Co., Ltd., (12)
 Gramophone Co., Ltd., (3)
 Greaves, Cotton & Co., (2)
 P. E. Guzdar & Co., (5)
 J. S. Haywood & Co., (3)
 W. Haworth & Co., (2)
 F. W. Heilgers & Co., (13)
 George Henderson & Co., Ltd., (25)
 W. T. Henley's Telegraph Works Co., Ltd., (3)
 Hoare, Miller & Co., Ltd., (11)
 Holmes, Wilson & Co., Ltd., (3)
 Imperial Tobacco Co. of India Ltd., (27)
 India Trading Co., (Inc.), (2)
 Indo-European Trading Co., Ltd., (3)
 Imes, Watson & Co., (5)
 William Jacks & Co., (4)
 Java Bengal Line, (3)
 Jardine, Skinner & Co., (31)
 Jessop & Co., Ltd., (4)
 Ivan Jones, Ltd., (3)
 Kettlewell, Bullen & Co., Ltd., (3)
 Kilburn & Co., (3)
 King Brothers, (6)
 John King & Co., Ltd., (3)
 Marcus Koch & Co., (1)
 Landale & Clark, Ltd., (7)
 Landale & Morgan, (10)
 Lionel Edwards, Ltd., (3)
 Lipton, Ltd., (1)
 Liverpool and London and Globe Insurance Co., Ltd., (2)
 Lloyds Banks, Ltd., Cox's Branch, King's Branch, (3)
 London and Lancashire Insurance Co., Ltd., (3)
 Lovelock & Lewes (3)
 H. V. Low & Co., Ltd., (1)
 James Luke & Sons, (2)
 Ludlow Jute Co., Ltd., (8)
 Lyall, Marshall & Co., (3)
 A. Macgregor & Co., (2)
 Mackenzie, Lyall & Co., (2)
 J. Macmillan & Co., (4)
 Mackinnon, Mackenzie & Co., (6)
 Macneill & Co., (5)
 A. & J. Main & Co., Ltd., (3)
 A. M. Mair & Co., (6)
 S. Manasseh & Sons, (3)
 Marshall Sons & Co., (India) Ltd., (2)
 Martin & Co., (3)
 Massey & Co., (2)
 Mather & Platt, Ltd., (3)
 E. T. McCluskie & Co., (3)

FIRMS—contd.

- McGregor & Balfour, Ltd., (3)
 McLeod & Co., (2)
 Mercantile Bank of India, Ltd., (3)
 E. Meyer & Co. (1926), Ltd., (4)
 D. L. Millar & Co., (3)
 Mitsui Bussan Kaisha, Ltd., (3)
 Moran & Co., Ltd., (17)
 Morgan, Walker & Co., (3)
 Motor Union Insurance Co., Ltd., (3)
 Mytton, Wallace & Co., (3)
 Joakim Nahapiet & Co., (2)
 National Bank of India, Ltd., (4)
 National City Bank of New York, (8)
 Netherlands Trading Society, (3)
 New India Assurance Co., Ltd., (3)
 New Zealand Insurance Co., Ltd., (3)
 Normans, Ross & Co., (7)
 P. & O. Banking Corporation, Ltd., (3)
 P. C. Pallachi & Co., (6)
 Parry & Co.
 Perman & Hynd, (8)
 Pigott, Chapman & Co., (10)
 Place, Siddons & Gough, (14)
 Planters' Stores & Agency Co., Ltd., (5)
 Poppe, Delius & Co., (9)
 Port Commissioners, Calcutta, (58)
 Nalli Brothers, (18)
 Reed Ward & Co., (6)
 Remington Typewriter Co., (India) Ltd., (3)
 Royal Insurance Co., Ltd., (3)
 David Sassoon & Co., Ltd., (8)
 E. D. Sassoon & Co., Ltd., (3)
 James Scott & Sons, Ltd., (3)
 Senda & Co., (India) Ltd., (3)
 Shaw, Wallace & Co., (52)
 A. J. Shellim & Co., (3)
 Duncan Sherriff & Co., (4)
 R. Sim & Co., Ltd., (10)
 Sinclair & Co., (5)
 Sinclair, Murray & Co., Ltd., (8)
 Smith, Forrester & Co., (7)
 E. A. Sopher & Co., (3)
 South British Insurance Co., Ltd., (3)
 Standard Oil Co. of New York, (4)
 R. Steel & Co., Ltd., (5)
 Steiners, Ltd., (3)
 Stewart & Co., (6)
 Stewarts & Lloyds, Ltd., (3)
 Stoll Earl & Co., (1922) Ltd., (3)
 Thomas Duff & Co., Ltd., (2)
 J. Thomas & Co., (27)
 Turner, Morrison & Co., Ltd., (32)
 Turnbull Brothers, Ltd., (3)
 Union Insurance Society of Canton, Ltd., (5)
 Villiers, Ltd., (2)
 Walker, Goward & Co., (3)
 Thomas Walker & Co., (3)

FIRMS—concl'd.

W. J. Walker & Co., (3)	Andrew Yule & Co., Ltd., (5)
Williamson, Magor & Co., (2)	Ziffo & Co., (4)
Windram & Co., (1)	

INDIVIDUALS

Ezra Arakie.	A. G. Holmwood.
H. M. de Bretton.	H. Hood.
T. L. Brookes.	B. F. Jenkins.
Albert Hay Cohen.	E. A. Judah.
C. M. Chater.	C. Mackertich.
M. Chevalier	H. B. Moses.
S. G. Demetrius.	P. H. Noble.
N. H. Foulds.	D. J. Parsons.
J. C. Galstann.	P. Pogose.
C. O. Gregory.	R. H. M. Rustonjee
G. I. M. Gregory.	J. R. Saklat.
A. R. Gubbay.	R. N. Smith.
N. J. Gubbay.	R. T. Stanley.

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.

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 time as the Committee may determine.

3. The Committee shall have power to close any part of the Royal Exchange, from time to time, on such occasions and for such time as they may deem necessary.

4. Any members having a suggestion to make as regards the papers kept in the Exchange or for adding thereto, shall address the Committee through the Master.

5. Members may use the reading-room for the purpose of taking notes or memoranda, or consulting works of reference available to members.

6. The Committee will supply "Royal Exchange Memorandum forms" which are only to be used on the premises.

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 member 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.

MEMORANDUM & ARTICLES OF ASSOCIATION

OF THIS.

BENGAL CHAMBER OF COMMERCE.

['93a]

MEMORANDUM OF ASSOCIATION

OF

THE BENGAL CHAMBER OF COMMERCE

Adopted by Special Resolution, passed and confirmed at Special General Meetings held on the 30th day of May and 20th day of June 1919, respectively.

Amended by Special Resolutions, passed and confirmed at Special General Meetings held on 22nd day of February, and 12th day of March, 1929, respectively.

1. The name of the Association is "THE BENGAL CHAMBER OF COMMERCE".

2. The Registered Office of the Association will be situate at No. 2, 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 manufacture 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 sub-section (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 J. L. Mackay, C.I.E., on behalf of the Association, and the Liquidator of the New Oriental Bank 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, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.
- (17) To construct upon any premises acquired for the purposes of the Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.
- (18) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures charged upon all or any of the property of the Association.
- * (18a) To devote apply or subscribe any money securities stocks or shares bequeathed or made over to the Association to such charitable or benevolent objects, or for any public general or useful object or purpose as the donor may direct, or, where no such directions are given, as the Association may in General Meeting from time to time determine.
- * (18b) To establish and support, or aid in the establishment and support of, Associations Institutions Funds Trusts and conveniences calculated to benefit employees or ex-employees of the Association or the dependants or connections of such persons and to grant pensions and allowances.
- (19) To subscribe to, become a member of, and co-operate with any other Association, whether incorporated or not, whose objects are altogether or in part similar to those of this Association, and to procure from and communicate to any such Association such information as may be likely to forward the objects of this Association.
- (20) To do all such other things as may be conducive to the extension of trade, commerce or manufactures, or incidental to the attainment of the above objects or any of them.

4. The income and property of the Association 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 howsoever 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 of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability 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 the dissolution and in

default thereof by such Judge of the High Court of Judicature at Fort William in Bengal as may have or acquire jurisdiction in the matter.

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 Descriptions of Subscribers.
1	JAS. L. MACKAY, 16, Strand Road, Calcutta, Merchant.
2	P. PLAYFAIR, 5, Lyons Range, Calcutta. Merchant.
3	JOHN A. RALLI, 9, Clive Row, Calcutta, Merchant.
4	J. A. TOOMEY, 3, Council House Street, Calcutta, Bank Manager.
5	JAS. TURNER, 3, Clive Ghat Street, Calcutta. Merchant.
6	R. GARDINER, East Indian Railway House, Clive Street.
7	J. N. STUART, 103, Clive Street, Merchant.
8	JAS. STEVENSON, 9, Clive Street, Merchant.
9	N. H. T. BECKER, 2/3, Clive Row, Merchant.

Dated the 20th day of June, 1893.

Witness to the above
Signatures :

DELPHINSTONE JACKSON,
Articled Clerk to R. L. Upton,
Solicitor, Calcutta.

[99A]

ARTICLES OF ASSOCIATION
OF
THE BENGAL CHAMBER OF COMMERCE

Adopted by Special Resolution of the Chamber passed and confirmed at Special General Meetings held on the 30th day of May 1919, and the 30th day of June 1919, respectively.

Amended by Special Resolutions of the Chamber passed and confirmed at Special General Meetings held on the 22nd day of February 1929, and the 12th day of March 1929.

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. Subject to the provisions of Article 9 hereof every person not being a British subject similarly engaged or interested 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 of which three-fourths of the capital shall be held by and belong to a person or persons who is or are a British subject or subjects and any company or corporation which shall be of British registration and under British control shall be eligible for admission as a Chamber Member. "British registration" for the

purposes of this article shall include any company incorporated, constituted or otherwise brought into being as a corporate body under any British, Irish, Indian or Colonial Act of Parliament, Letters Patent, Charter, or otherwise howsoever. "British control" shall mean that three-fourths of the share capital shall belong to and be held by a person or persons who is or are a British subject or subjects.

- (b) Any other firm company or corporation 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 ineligible to continue as and shall *ipso facto* cease to be a Chamber Member if in the case of a firm three-fourths of the capital shall cease to belong to and be held by a person or persons who is or are a British subject or British subjects or in the case of a company or corporation such company or corporation shall cease to be of British registration and/or control. Upon the happening of any or either of such events the firm company or corporation, as the case may be, 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 individual, firm, company or corporation being an Associate Member shall be deemed to be ineligible to continue as and shall *ipso facto* cease to be an Associate Member if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great Britain or the British Empire and in the case of a company or corporation, if that company or corporation be incorporated or constituted under the laws of a State which is at any time at war with Great Britain or the British Empire or any other company

or corporation, if one-fourth of the capital shall be held or controlled by a person or persons who is or are a subject or subjects of any State which is at any time at war with Great Britain or the British Empire.

- (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 of any such firm, company or corporation duly authorized by power-of-attorney 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. Deleted 22nd February, 1920.

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 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 following such provisional election. The proposal form shall be sent in to the Secretary by the proposer and shall be 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 in full of all the partners thereof, his or their addresses, businesses and nationalities and if British whether natural born or naturalised and if naturalised his or their previous nationality and date of naturalisation. 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 shall also give detailed particulars of the basis upon which it is incorporated, constituted or otherwise brought into being and shall submit with their application a certified copy of its Charter, Memorandum and Articles of Association or other document containing its objects rules and regulations and if the application is for Chamber membership, the proposal form shall also state that three-fourths of the share capital belongs to and is held by a person or persons who is or are a British subject or subjects. 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 or manufactures of Bengal, or who may have rendered distinguished service to the interests represented by the Chamber, may be elected Honorary Members by the Committee upon the proposal of any two Chamber Members whether members of the Committee or not.

28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.

29. Honorary Members shall be entitled to receive the last published report of the Committee, and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President, Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of Committee or of any Departmental Committee or Subcommittee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names and addresses of the members, Chamber, Associate and Honorary, for the time being, and in which all changes in membership from time to time taking place shall be recorded. There shall also be entered in such register the nationalities of the partners for the time being constituting each firm and of the Directors for the time being of each Company or Corporation whether admitted to Membership as a Chamber Member or 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. P. W. Carter, C.I.B., C.B.E.
2. W. O. Grazebrook, Esq.
3. W. J. K. Hegarty, Esq.
4. W. Mc. A. Houston, 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 Leves.

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 President, Vice-President or as an Ordinary Member of Committee by any person being a responsible officer of a 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 confirmed 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 Cham-

ber 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 organised 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 of the joint working of the business of such Association, or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

57. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Cham-

ber and the funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber, and of all Associations working in connection with the Chamber. He shall duly notify members of their election, shall countersign all cheques signed by the President or any Chairman of an Association, Fund or Committee, shall collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee, and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

ASSISTANT SECRETARY.

58. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

AUDITOR.

59. The Auditor shall audit the accounts of the Chamber, of Departments of the Chamber, Associations connected with the Chamber, and of all funds connected with or controlled by the Chamber.

GENERAL MEETINGS.

60. General Meetings shall be held in the month of February in every year at such place as the Committee may consider convenient for the despatch of business, at which a report of the proceedings of the Committee and the yearly accounts shall be submitted for confirmation. Such meetings shall be called Annual General Meetings.

61. The Committee may, whenever they think fit, and they shall, upon a requisition made in writing by any five Chamber Members, convene a Special General Meeting.

62. Any requisition made by the Chamber Members shall express the object of the Special General Meeting proposed to be called and shall be left with the Secretary.

63. Upon the receipt of such requisition the Committee shall forthwith proceed to convene a Special General Meeting, and such meeting shall be held within 15 days from the date of the receipt of such requisition unless it be convened to consider, revise or amend (a) any bye-law or bye-laws relating to arbitrations, (b) any bye-law or 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, (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 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, 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 Arbitration, 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 of 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 pre-paid 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) "CONTR" 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.

Registrar.

IV. The Secretary, or Acting Secretary for the time being of the Chamber, shall be and he is hereby appointed to be and to act as the Registrar of the Tribunal and his duty as such shall ordinarily consist of or include the following:—

He shall, by himself or his subordinates, receive submissions, references, or applications to the Tribunal and receive 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.

Appointment
of
Arbitrators.

V. (1) In every case where a dispute has arisen either in relation to a contract which provides for a decision thereof by the Chamber or the Tribunal, or in relation to a contract which does not so provide, but the parties to which have by a special agreement signed by them referred the particular dispute for settlement by the arbitration of the Chamber or of the Tribunal, an application for arbitration may be addressed by either party to the Registrar, which application, in the case of disputes relating to piece-goods, shall be in such form as the Committee of the Chamber may from time to time prescribe.

(2) On receipt of such application, the Registrar shall constitute a Court for the adjudication of the dispute by appointing and nominating in writing two Arbitrators, selected by him from the Tribunal constituted as 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 elect 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.

Arbitrators
to have
practical
knowledge.

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.

Name of
Arbitrator.

VIII. If any Arbitrator or Umpire decline or fail to act, or if Arbitrator he die, or become incapable of acting, the Registrar may substitute 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*.

Name of
Arbitrator
failing to
act.

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.

Statement
to be filed
within
specified
time.

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.

Enlargement
of time for
submission
after statement.

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.

Communi-
cation to be
made
through the
Registrar.

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 commit
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. Decision of Majority

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. Time for making award by Arbitrators.

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. Time for making award by Umpire.

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*. Extension of time.

XXII. The Court may, by its award, order and determine what is shall think fit to be done by either of the said parties respecting the matters referred. Extent of award.

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. Signatures to and issue of awards.

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. Award binding on all parties.

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 Setting aside awards.

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 22nd February 1927, the following resolution was unanimously adopted on the motion of the President, The Hon'ble Sir John Bell, seconded by Mr. J. A. Tassie :—

- (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 15th January 1912 and 27th February 1912 respectively, is hereby prescribed to be as is shown in the attached Schedule.
- (2) That the aforesaid prescribed scale of fees shall be deemed to take effect as on and from the 1st April 1927.
- (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 requiring 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 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 " " "

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 otherwise 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.

[126A]

BENGAL CHAMBER OF COMMERCE

Scale of fees for surveys of oilseeds, foodstuffs, etc.

The following scale of fees will be in force in respect of all Bengal Chamber of Commerce surveys for oilseeds, foodstuffs, etc., instituted on or after 1st March 1926 :—

	Up to 500 tons.	Up to 750 tons.	Up to over 1,000 tons.
	Rs.	Rs.	Rs.
SAMPLING ONLY—			
Each Surveyor ...	32	48	64
Chamber fee ...	32	32	32
SAMPLING AND ANALYSING—			
Each Surveyor ...	40	56	72
Chamber fee ...	32	32	32
ANALYSING ONLY—			
Each Surveyor ...	16	16	16
Chamber fee ...	32	32	32

(1) The above scale of fees is applicable to all surveys on seeds and foodstuffs exported.

(2) The fees specified are inclusive : that is to say no further charge is imposed if surveyors visit the place of export more than once; and no expenses such as taxi hire are chargeable.

(3) In respect of each survey one certificate only (with spare copies) will be issued.

(4) If a parcel is being shipped in the same steamer to different ports of destination, it is optional for the shipper to require one average sample for the whole parcel.

By order of the Committee,
H. M. HAYWOOD,
Secretary.

[127A]

BENGAL CHAMBER OF COMMERCE

TRIBUNAL OF ARBITRATION.

Charges on jute bales submitted for arbitration.

I am directed by the Committee of the Chamber to publish for information the following scale of charges which has been duly prescribed by them in accordance with the provisions of the Scale of Fees.

Scale of Charges.

- (1) Jute returned by mills in—
Group I shall be allowed for at the rate of Rs. 32 for the first 10 bales.
Group II " " " " 50 " " "
Group III " " " " 64 " " "
Group IV " " " " 80 " " "
and for each further lot of 10 bales at half these rates.

(2) For the purposes of this scale the mills are grouped as follows :—

I	II	III	IV
Abhoi	Samsuggur South	Alexandra	American Manufacturing Co.
Budge Budge	Angus	Alliance	Birla,
Caldemian	Chempdany	Anglo India	Fort Gloster.
Cheviot	Dalhousie	Arakand	Lawrence.
Lohitan	Gondolpara	Craig	Ludlow.
Oriental	Northbrook	Megra	Hakumchand.
Empire	Samsuggur North	Reliance	
Kalvis	Victoria	Waverley	
Kinnison	Belvedere	Kankannara	
Standard	National	Gomporo	
Tilghur		Nehal	
Khardah		Nuddea	
Barnagore			
Kamarhaty			
Howrah			
Port William			
Ganges			
New Central			
Ballinghatta			
Union			
Naraildanga			
Sorah			
Cire			
Union South			
Hooghly			
Landdowne			
Bally			
Hastings			
India			
Prentiss			
Wellington			
Benjamin			
Dela			

By order of the Committee of the
Bengal Chamber of Commerce,
D. K. CUNNINGSON,
Registrar.

CALCUTTA,
Dated 30th March 1927.

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 1929-30, is circulated, under the provisions of Rule III (2), for the information of members.

NAMES.	FIRMS.
Mr. A. J. Alexandroff ...	Messrs. Ralli Brothers.
" G. L. Allen ...	" Shimwell & Bro.
" E. K. Barnes ...	" (Calcutta), Ld.
" G. Benson ...	" Shimwell & Bro.
" T. Binson ...	" (Calcutta), Ld.
" B. H. Brown ...	" David Sassoon & Co., Ld.
" H. Catlow ...	" Ashworth, Aspinwall & Co., Ld.
" A. L. Copper ...	" Grahams Trading Co., Ld.
" P. Crawford ...	" John Catlow & Sons (Calcutta), Ld.
" J. A. Cronopulo ...	" Struthers & Co., Ld.
" R. D. Cruikshank ...	" Shaw, Wallace & Co.
" C. A. Cunliffe ...	" Ralli Brothers.
" F. Dooey ...	" Barlow & Co.
" J. A. Edwards-Evans ...	" Shaw, Wallace & Co.
" H. A. Eltoft ...	" Barlow & Co.
" G. H. Garty ...	" Hoare, Miller & Co., Ld.
" G. P. Hacking ...	" Holland-Bombay Trading Co., Ld.
" R. Herin ...	" Gladstone, Wyllie & Co.
" H. H. Hesling ...	" John Catlow & Sons (Calcutta), Ld.
" G. J. K. Hook ...	" Kahn & Kahn.
" E. A. Hoyle ...	" Steiners, Ld.
" H. Campbell-Jones ...	" Anderson, Wright & Co.
" T. Kemp ...	" Bird & Co.
" W. Kinloch ...	" The Bombay Co., Ld.
	" Greaves, Cotton & Co., Ld.
	" Grahams Trading Co., Ld.

NAMES.	FIRMS.
Mr. E. A. Klemis ...	Messrs. E. D. Sassoon & Co., Ld.
" G. Lorenzo ...	" Ewing & Co., Ld.
" M. W. Lowndes ...	" The Bombay Co., Ld.
" W. Mackintosh ...	" Forbes, Forbes, Campbell & Co., Ld.
" P. Milnes ...	" Struthers & Co., Ld.
" L. O'Toole ...	" Petrocochino Brothers.
" J. Parkyn ...	" Shaw, Wallace & Co.
" L. C. Plews ...	" Greaves, Cotton & Co., Ld.
" H. C. S. Russell ...	" Higham, Caine & Co., Ld.
" J. S. T. Russell ...	" Jas. Finlay & Co., Ld.
" Robt. Scotson ...	" Anderson, Wright & Co.
" O. R. Scott ...	" Struthers & Co., Ld.
" M. H. Smith ...	" Jardine, Skinner & Co.
" E. H. Stewart ...	" Shimwell & Bro.
" James Taylor (Jr.) ...	" (Calcutta), Ld.
" N. A. Tombazi ...	" Ashworth, Aspinwall & Co., Ld.
" I. R. Wallace ...	" Ralli Brothers.
" P. H. Watson ...	" Blackwood, Blackwood & Co.
" A. White ...	" Kettlewell, Bullen & Co., Ld.
" J. P. Whitehead ...	" Grahams Trading Co., Ld.
	" 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 1929-30, is circulated under the provisions of Rule III (2), for the information of members of the Chamber.

Firms.	Arbitrators.
Messrs. Anderson, Wright & Co.	Mr. A. Wright, 1, 2, 3, 4, 5, 7. " C. O. Walker, 1, 3.
" Becker, Gray & Co. (Calcutta), Ltd. ...	" L. de Bretton, 2. " I. Harvey, 2, 6, 7. " J. D. Stark, 1, 3, 4, 5. " S. M. Young, 1, 3.
" Begg, Dunlop & Co., Ltd. ...	" T. Lamb, 1, 2, 3, 4, 5. " F. R. Milne, 1, 2, 3, 4, 5.
" Bird & Co. ...	" F. R. Martin, 1, 3. " A. D. Melville, 1, 2, 3, 4, 5, 7. " D. B. Scott, 1, 2, 3, 4, 5, 7. " T. I. Stewart, 1, 2, 3, 4, 5, 7. " W. H. Stewart, 1, 3. " M. P. Thomas, 1, 2, 3, 4, 5, 7.
" Birkmyre Brothers ...	" Henry Birkmyre, 1, 3, 4, 5, 7.
" Blackwood, Blackwood & Co. ...	" F. S. Little, 1, 3. " G. A. Padgett, 1, 3.
" The Bombay Co., Ltd. ...	" L. G. N. Langmead, 1.
" Thomas Duff & Co., Ltd.	" R. J. Campbell, 1, 2, 3, 4, 5. " G. A. Mason, 1, 2, 3, 4, 5.

1—Gunnies : General Trade Questions—excluding Quality.

2—Jute : General Trade Questions—excluding Quality.

3—Gunnies : Quality, &c.

4—Jute : Kutcha bales—Quality, &c. (European Standard).

5—Jute : Kutcha bales—Quality, &c. (other than European Standard).

6—Jute : Pucca bales—Quality, &c.

7—Cuttings : Quality, &c.

Firms.	Arbitrators.
Messrs. J. C. Duffus & Co., Ltd.	Mr. J. Smith, 2, 4, 5, 6, 7.
" Duncan Brothers & Co., Ltd. ...	" Jas. Gallie, 1, 2, 3, 4, 5. " T. B. Nimmo, 2, 4, 5. " Stephen Young, 1, 3.
" Jas. Finlay & Co., Ltd.	" F. C. Guthrie, 1, 3. " D. J. Leckie, 1, 2, 3, 4, 5. " R. L. Manners, 1, 2, 3, 4, 5.
" G. A. Georgiadi & Co.	" A. G. Georgiadi, 2, 5. " J. R. Miller, 2, 5. " J. T. Robinson, 2, 6, 7.
" Gillanders, Arbuthnot & Co. ...	" E. P. Bateson, 1. " A. W. Ingleton, 1, 2, 3, 4, 5, 6, 7. " G. M. Wilson, 1, 2, 3, 4, 5.
" P. E. Guzdar & Co. ...	" M. C. Guzdar, 2, 4, 5, 6, 7.
" Harrison & Crosfield, Ltd. ...	" J. W. McDonald, 1, 3.
" W. Haworth & Co. ...	" A. H. Currie, 4, 5. " H. A. Luke, 2, 4, 5. " H. M. Sherman, 2, 4, 5. " H. G. Tarbat, 4, 5. " C. F. Thomson, 4, 5.
" F. W. Heilgers & Co. ...	" E. C. Cuthbert, 1, 2, 3, 4, 5, 7. " F. Law, 1, 2, 3, 4, 5, 7.
" Geo. Henderson & Co., Ltd. ...	" P. M. Duncan, 1, 3, 4, 5. " J. K. Elder, 3, 4, 5. " J. T. Finlayson, 2, 4, 5, 6. " C. P. Lawson, 2, 4, 5. " F. M. B. Lutyens, 2, 4, 5. " W. F. Scott-Kerr, 1, 3.

1—Gunnies : General Trade Questions—excluding Quality.

2—Jute : General Trade Questions—excluding Quality.

3—Gunnies : Quality, &c.

4—Jute : Kutcha bales—Quality, &c. (European Standard).

5—Jute : Kutcha bales—Quality, &c. (other than European Standard).

6—Jute : Pucca bales—Quality, &c.

7—Cuttings : Quality, &c.

Firms.	Arbitrators.
Messrs. Hoare, Miller & Co., Ltd.	Mr. A. Anderson, 1, 3. " J. F. Barton, 1, 3. " F. H. Bradshaw, 1, 3. " E. J. Cuddeford, 3, 4, 5. " F. Graham, 1, 2, 3, 4, 5. " F. S. Hollis, 1. " R. K. Sandeman, 3, 4, 5. " S. K. Scott, 1, 2, 3, 4, 5.
" Jardine, Skinner & Co.	" P. U. Mudie, 3, 4, 5, 6, 7. " J. A. Ogg, 1, 3. " R. C. Brown, 2, 4, 5. " R. C. Cooper, 2, 4, 5. " M. Fleming, 2, 4, 5. " D. W. Longair, 2, 4, 5. " W. J. Soutar, 2, 4, 5. " R. B. Stewart, 2, 4, 5.
" Kettlewell, Bullen & Co., Ltd.	" R. E. Birtwistle, 2, 4, 5, 6, 7. " C. Mitchell, 4, 5, 7. " A. C. Robertson, 2, 4, 5, 7. " F. D. Ruthven, 4, 5, 7. " J. L. Ruthven, 2, 4, 5, 6, 7.
" Landale & Clark, Ltd.	" Geo. F. P. Batchelor, 1, 2, 3, 4, 5. " N. R. Luke, 1, 2, 4, 5. " C. L. Corsar, 4, 5. " R. Robertson, 3, 4, 5, 7. " G. H. Whyte, 3, 4, 5, 7.
" Landale & Morgan	" J. K. Johnston, 1, 2, 3, 4, 5. " D. M. Stark, 1, 2, 3, 4, 5. " J. A. Galloway, 2, 4, 5, 7. " A. H. Syme, 2, 4, 5, 7. " C. S. Taylor, 2, 4, 5, 7.
" Jas. Lane & Sons	" A. S. Manasseh, 1. " M. S. Manasseh, 1.
" Mackinnon, Mackenzie & Co.	
" Macneill & Co.	
" A. M. Mair & Co.	
" S. Manasseh & Sons	

1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality, &c.
4—Jute: Kutcha bales—Quality, &c. (European Standard).
5—Jute: Kutcha bales—Quality, &c. (other than European Standard).
6—Jute: Pucca bales—Quality, &c.
7—Cuttings: Quality, &c.

Firms.	Arbitrators.
Messrs. McLeod & Co.	Mr. H. N. Thomas, 1, 2, 3, 4, 5. " J. R. Walker, 1, 2, 3, 4, 5.
" E. Meyer & Co. (1926), Ltd.	" R. M. Wilson, 1, 3. " D. S. Henderson, 2, 4, 5, 6, 7. " J. C. Niven, 2, 4, 5, 6, 7.
" D. L. Millar & Co.	" H. N. Betts, 2, 4, 5. " Geo. Morgan, 2, 4, 5.
" Morgan, Walker & Co.	" A. W. Lornie, 2, 5. " H. F. Mytton, 2, 5.
" Mytton, Wallace & Co.	" J. P. Anastasiadi, 1, 3. " G. C. Limbousai, 2, 4, 5, 6, 7. " S. J. Vlasto, 2, 4, 5, 6, 7.
" Ralli Brothers	" Laehmipat Sing Kuthari, 2, 4, 5, 6, 7.
" Randutt, Ramkissendass	
" David Sassoon & Co., Ltd.	" N. F. Bremner, 1, 3. " B. D. Sassoon & Co., Ltd.
" M. A. Sassoon & Sons, Ltd.	" Ralph Arakie, 1. " J. Jonah, 2.
" Jas. Scott & Sons, Ltd.	" A. M. Sassoon, 1. " R. M. Sassoon, 1.
" Shaw, Wallace & Co.	" J. N. Duncan, 4, 5, 6, 7. " D. Kilgour, 2, 4, 5, 6, 7. " J. M. P. Annan, 2, 4, 5, 6, 7. " A. Bremner, 1, 3. " A. P. Conway, 1, 3. " H. J. Small, 1, 3.

1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality, &c.
4—Jute: Kutcha bales—Quality, &c. (European Standard).
5—Jute: Kutcha bales—Quality, &c. (other than European Standard).
6—Jute: Pucca bales—Quality, &c.
7—Cuttings: Quality, &c.

Firms.	Arbitrators.
Messrs. R. Sim & Co., Ltd. ...	Mr. L. A. Clark, 4. " N. M. Merry, 4. " L. D. Nicoll, 2, 4. " W. D. S. Laird, 4.
" Sinclair, Murray & Co., Ld. ...	" T. B. Elley, 4, 5. " J. M. Laing, 4, 5, 6, 7. " Jas. Martin, 2, 4, 5. " G. C. Moon, 4, 5, 6, 7.
" Smith, Forrester & Co.	" J. C. Forrester, 2, 4, 5, 7. " J. P. McGill, 2, 4, 5, 7. " H. M. Young, 2, 4, 5, 7.
" R. Steel & Co., Ltd. ...	" A. P. Benthall, 4, 5, 6. " P. E. R. Hoerder, 2, 4, 5, 6, 7. " A. R. Kelly, 6, 7.
" J. Thomas & Co. ...	" H. K. Banks, 2, 4, 5, 7. " A. W. Christie, 4, 5, 7. " T. Kerr, 2, 4, 5, 7. " D. King, 2, 4, 5, 6, 7. " J. G. D. Robertson, 4, 5, 6, 7.
" Turner, Morrison & Co., Ld. ...	" T. C. J. Davis, 1, 3.
" W. J. Walker & Co. ...	" F. S. Anderson, 4, 5, 7. " J. M. Burns, 4, 5, 7. " W. J. Walker, 2, 4, 5, 6, 7.
" Andrew Yule & Co., Ltd.	" B. R. Donald, 3, 4, 5, 7. " J. Jacob, 1, 3. " E. A. Nassim, 1, 3. " J. Scott, 3, 4, 5, 7. " G. O. Ware, 1, 3. " W. D. Watson, 3, 4, 5, 7. " C. Wilson, 3, 4, 5, 7. " D. Wilson, 1, 2, 3, 4, 5, 7.

1—Gunnies : General Trade Questions—excluding Quality.

2—Jute : General Trade Questions—excluding Quality.

3—Gunnies : Quality, &c.

4—Jute : Kutchi bales—Quality, &c. (European Standard).

5—Jute : Kutchi bales—Quality, &c. (other than European Standard).

6—Jute : Pucca bales—Quality, &c.

7—Cuttings : Quality, &c.

TRIBUNAL OF ARBITRATION.

ARBITRATORS OF MISCELLANEOUS GOODS 1929-30

ACIDS.

Mr. E. W. Cave	...	Messrs. D. Waldie & Co., Ltd.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

ALUMINIUM GOODS.

Mr. E. E. Butten	...	Messrs. The Aluminium Manufacturing Co., Ltd.
" W. T. Cross	...	" Barlow & Co.
" W. Shaw	...	" The Aluminium Manufacturing Co., Ltd.

ANCHORS & CHAINS.

Mr. G. L. Bredce	...	Messrs. Andrew Yule & Co.
" A. Gray	...	" Martin & Co.
Capt. E. Trott	...	" Turner, Morrison & Co., Ltd.
Mr. J. S. Young	...	" John King & Co., Ltd.

ANILINE DYES.

Mr. R. V. Taylor	...	Messrs. Brunner, Mond & Co. (India), Ltd.
" C. Wilson	...	" Andrew Yule & Co.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

ASBESTOS.

Mr. A. Logan	...	Messrs. J. D. Jones & Co., Ltd.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" W. J. Scotcher	...	" John King & Co., Ltd.
" C. Wilson	...	" Andrew Yule & Co.

ASBESTOS (Manufactured).

Mr. H. R. Burkinshaw	...	Messrs. Jessop & Co., Ltd.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" C. Wilson	...	" Andrew Yule & Co.

BARLEY.

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" G. Benson	...	" David Sassoon & Co., Ltd.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Haro	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

BEADS (Imitation Ivory, Coral, China, etc.).

Mr. W. T. Cross	...	Messrs. Barlow & Co.
" W. H. Miles	...	" G. Atherton & Co.

BELTING.

Mr. D. Carson	...	Messrs. Turner, Morrison & Co., Ltd.
" C. Clark	...	" Jessop & Co., Ltd.
" H. A. Milnes	...	" W. H. Brady & Co., Ltd.
" T. G. Studdert	...	" E. D. Sassoon & Co., Ltd.
" S. H. Sutton	...	" Birkmyre Bros.
" D. Wilson	...	" Andrew Yule & Co.
" C. Williamson	...	" Gillanders, Arbuthnot & Co.

BLEACHING POWDER.

Mr. W. A. Bell	...	Messrs. Brunner, Mond & Co. (India), Ltd.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

BOBBIN ENDS.

Mr. C. F. Hendry	...	Messrs. Andrew Yule & Co.
" W. Sargeant	...	" John Catlow & Sons (Cal.), Ltd.

BOILER & STEAM-PIPE INSULATING MATERIALS.

Mr. G. L. Bredee	...	Messrs. Andrew Yule & Co.
" D. Carson	...	" Turner, Morrison & Co., Ltd.
" W. Murray-Duff	...	" J. D. Jones & Co., Ltd.
Capt. W. W. Reed, R.N.	...	" William Jacks & Co.

BOLTS & NUTS.

Mr. W. J. Allen	...	Messrs. E. D. Sassoon & Co., Ltd.
" G. L. Bredee	...	" Andrew Yule & Co.
" H. B. Burkinshaw	...	" Jessop & Co., Ltd.
" W. T. Cross	...	" Barlow & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" J. W. Gaunt	...	" Vulcan Iron Works, Ltd.
" J. Moffatt	...	" Do.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" W. Sargeant	...	" John Catlow & Sons (Cal.), Ltd.
" J. D. Warner	...	" Blackwood, Blackwood & Co.
" J. S. Young	...	" John King & Co., Ltd.

BONE MEAL.

Mr. J. Ambler	...	Messrs. J. Macmillan & Co.
" G. Benson	...	" David Sassoon & Co., Ltd.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" H. St. P. Gardener	...	" Grahams Trading Co., Ltd.
" H. K. C. Hare	...	" Ralli Bros.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" W. H. Miles	...	" J. Macmillan & Co.
" I. Stuart	...	" David Sassoon & Co., Ltd.

BOOTS & SHOES.

Mr. W. T. Cross	...	Messrs. Barlow & Co.
" W. H. Miles	...	" G. Atherton & Co.

BRASS & BRASS WARE.

Mr. G. L. Bredee	...	Messrs. Andrew Yule & Co.
" W. T. Cross	...	" Barlow & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" J. W. Gaunt	...	" Vulcan Iron Works, Ltd.
" J. T. Lyle	...	" John King & Co., Ltd.
" J. Moffatt	...	" Vulcan Iron Works, Ltd.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.

BUILDING & DECORATING MATERIALS.

Mr. H. Browne	...	Messrs. Martin & Co.
" J. M. Jardine	...	" Jardine Menzies & Co.

BUTTONS.

Mr. S. K. Chaudhuri	...	Messrs. Anderson Wright & Co.
" W. T. Cross	...	" Barlow & Co.
" G. Giachetti	...	" E. D. Sassoon & Co., Ltd.
" W. H. Miles	...	" G. Atherton & Co.

CALCIUM CARBIDE.

Mr. C. Clark	...	Messrs. Jessop & Co., Ltd.
" W. T. Cross	...	" Barlow & Co.
" J. E. Smith	...	" G. Atherton & Co.
" W. H. Tatham	...	" Martin & Co.
" C. W. Vernon	...	" Turner, Morrison & Co., Ltd.
" A. C. Wright	...	" Do.

CANVAS.

Mr. A. J. Dow	...	Messrs. J. D. Jones & Co., Ltd.
" G. Giachetti	...	" E. D. Sassoon & Co., Ltd.
" J. Harley	...	" F. Harley & Co.
" H. H. Hestling	...	" Steiners, Ltd.
" H. J. McGregor	...	" F. Harley & Co.
" P. Milnes	...	" Struthers & Co., Ltd.
" S. H. Sutton	...	" Birkmyre Bros.
Capt. E. Trott	...	" Turner, Morrison & Co., Ltd.

CANVAS (Fire-Hose).

Mr. S. H. Sutton	...	Messrs. Birkmyre Bros.
Capt. E. Trott	...	" Turner, Morrison & Co., Ltd.

CEMENT (Fireproof).

Mr. G. F. Walton, A.M.I.C.E. ... Messrs. Bird & Co.

CEMENT (Portland).

Mr. H. R. Burkinshaw ... Messrs. Jessop & Co., Ltd.
 " B. E. Mallock ... Gillanders, Arbuthnot & Co.
 " B. Petre ... Martin & Co.
 " J. D. Warner ... Blackwood, Blackwood & Co.

CHALK.

Mr. A. C. Wright ... Messrs. Turner, Morrison & Co., Ltd.

CHEMICALS.

Mr. W. A. Bell ... Messrs. Brunner, Mond & Co. (India), Ltd.
 " E. W. Cave ... D. Waldie & Co., Ltd.
 " R. D. Lemmon ... Martin & Harris, Ltd.
 " J. Wilson ... Gillanders, Arbuthnot & Co.
 " A. C. Wright ... Turner, Morrison & Co., Ltd.

CHINA CLAY.

Mr. A. C. Wright ... Messrs. Turner, Morrison & Co., Ltd.

CIGARETTES.

Mr. W. T. Cross ... Messrs. Barlow & Co.
 " W. H. Miles ... G. Atherton & Co.

COAL.

Mr. A. A. F. Bray ... Messrs. Jardine, Skinner & Co.
 " D. Brown ... Tata Iron & Steel Co., Ltd.
 " W. T. V. Harmer ... Martin & Co.
 " A. Jardine ... Do.
 " J. H. Laurie ... Anderson, Wright & Co.
 " B. R. C. Lindsay ... Turner, Morrison & Co., Ltd.
 " J. A. McKerrrow ... Bird & Co.
 " W. Morgan ... Shaw, Wallace & Co.
 " W. E. O'Brien ... Jardine, Skinner & Co.
 " W. D. Panton ... Andrew Yule & Co.
 " J. H. Pattinson ... H. V. Low & Co., Ltd.
 Capt. W. W. Reed, R.N. ... William Jacks & Co.
 Mr. J. B. Ross ... Shaw, Wallace & Co.
 " J. Thomas ... Anderson, Wright & Co.
 " H. H. Wadsworth ... Bird & Co.
 " R. B. Whitehead ... Martin & Co.
 " R. H. Worthington ... Andrew Yule & Co.
 " J. S. Young ... John King & Co., Ltd.

COAL TAR & PITCH.

Mr. A. A. F. Bray ... Messrs. Jardine, Skinner & Co.
 " D. Brown ... Tata Iron & Steel Co., Ltd.
 " W. T. V. Harmer ... Martin & Co.
 " J. A. McKerrrow ... Bird & Co.
 " W. E. O'Brien ... Jardine, Skinner & Co.
 " J. H. Pattinson ... H. V. Low & Co., Ltd.
 " H. H. Wadsworth ... Bird & Co.
 " A. C. Wright ... Turner, Morrison & Co., Ltd.

COKE.

Mr. A. A. F. Bray ... Messrs. Jardine, Skinner & Co.
 " W. T. V. Harmer ... Martin & Co.
 " A. Jardine ... Do.
 " J. H. Laurie ... Anderson, Wright & Co.
 " B. R. C. Lindsay ... Turner, Morrison & Co., Ltd.
 " J. A. McKerrrow ... Bird & Co.
 " W. Morgan ... Shaw, Wallace & Co.
 " W. E. O'Brien ... Jardine, Skinner & Co.
 " W. D. Panton ... Andrew Yule & Co.
 " J. H. Pattinson ... H. V. Low & Co., Ltd.
 " J. B. Ross ... Shaw, Wallace & Co.
 " J. Thomas ... Anderson, Wright & Co.
 " H. H. Wadsworth ... Bird & Co.
 " R. B. Whitehead ... Martin & Co.
 " R. H. Worthington ... Andrew Yule & Co.
 " J. S. Young ... John King & Co., Ltd.

CONDENSED MILK.

Mr. A. E. Thompson ... Messrs. Nestle & Anglo-Swiss Condensed Milk Co., Ltd.

COPPER.

Mr. G. L. Bredeco ... Messrs. Andrew Yule & Co.
 " N. F. Bremner ... David Sassoon & Co., Ltd.
 " H. R. Burkinshaw ... Jessop & Co., Ltd.
 " W. T. Cross ... Barlow & Co.
 " H. A. Dawton ... E. D. Sassoon & Co., Ltd.
 " J. W. Gaunt ... Vulcan Iron Works, Ltd.
 " L. G. N. Langmead ... The Bombay Co., Ltd.
 " F. W. Leske ... British Insulated Cables, Ltd.
 " G. S. M. Pinkerton ... John King & Co., Ltd.
 " H. K. Rodgers ... Turner, Morrison & Co., Ltd.

COPPERAS.

Mr. E. W. Cave	...	Messrs. D. Waldie & Co., Ltd.
" F. G. Tanner	...	" Brunner, Mond & Co. (India), Ld.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

CORRUGATED IRON.

Mr. W. J. Allen	...	Messrs. E. D. Sassoon & Co., Ltd.
" F. Blick	...	" Martin & Co.
" G. L. Bredee	...	" Andrew Yule & Co.
" N. F. Bremner	...	" David Sassoon & Co., Ltd.
" H. R. Burkinshaw	...	" Jessop & Co., Ltd.
" W. T. Cass	...	" Barlow & Co.
" J. M. Jardine	...	" Jardine, Menzies & Co.
" L. G. N. Langmead	...	" The Bombay Co., Ltd.
" J. Moffatt	...	" Vulcan Iron Works, Ltd.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" J. D. Warner	...	" Blackwood, Blackwood & Co.
" J. S. Young	...	" John King & Co., Ltd.

COTTON.

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" J. Cullen	...	" Kettlewell, Bullen & Co., Ltd.
" A. L. Lyell	...	" Shaw, Wallace & Co.
" P. Psalida	...	" Balli Brothers.

CUTLERY.

Mr. W. T. Cross	...	Messrs. Barlow & Co.
" W. H. Miles	...	" G. Atherton & Co.

CYCLES & CYCLE ACCESSORIES.

Mr. S. K. Choudhuri	...	Messrs. Anderson, Wright & Co.
" W. H. Miles	...	" G. Atherton & Co.

DRUGS & MEDICINES.

Mr. R. D. Leunnon	...	Messrs. Martin & Harris, Ltd.
" J. Wilson	...	" D. Waldie & Co., Ltd.

EARTHENWARE.

Mr. W. T. Cross	...	Messrs. Barlow & Co.
" S. A. Roberts	...	" Bird & Co.

ELECTRICAL FITTINGS & SUPPLIES.

Mr. L. C. Baldwin	...	Messrs. Healty & Gresham, Ltd.
" D. Carson	...	" Turner, Morrison & Co., Ltd.
" S. K. Choudhuri	...	" Anderson, Wright & Co.
" S. R. Gresham	...	" Healty & Gresham, Ltd.
" E. P. Grimsdick	...	" British Thompson-Houston Co. (India), Ltd.
" D. G. Haigh	...	" Healty & Gresham, Ltd.
" K. H. W. Hunter	...	" British Thompson-Houston Co. (India), Ltd.
" F. Hyland	...	" Bengal Telephone Corporation, Ltd.
" G. S. M. Pinkerton	...	" John King & Co., Ltd.
" H. H. Reynolds	...	" Andrew Yule & Co.
" S. A. Roberts	...	" Bird & Co.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.

ELECTRICAL INSTRUMENTS.

Mr. L. C. Baldwin	...	Messrs. Healty & Gresham, Ltd.
" D. Carson	...	" Turner, Morrison & Co., Ltd.
" S. R. Gresham	...	" Healty & Gresham, Ltd.
" E. P. Grimsdick	...	" British Thompson-Houston Co. (India), Ltd.
" D. G. Haigh	...	" Healty & Gresham, Ltd.
" K. H. W. Hunter	...	" British Thompson-Houston Co. (India), Ltd.
" F. Hyland	...	" Bengal Telephone Corporation, Ltd.
" G. S. M. Pinkerton	...	" John King & Co. Ltd.
" H. H. Reynolds	...	" Andrew Yule & Co.
" S. A. Roberts	...	" Bird & Co.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" E. Thomas	...	" The English Electric Co., Ltd.

ELECTRICAL MACHINERY.

Mr. L. C. Baldwin	...	Messrs. Healty & Gresham, Ltd.
" D. Carson	...	" Turner, Morrison & Co., Ltd.
" S. R. Gresham	...	" Healty & Gresham, Ltd.
" E. P. Grimsdick	...	" British Thompson-Houston Co. (India), Ltd.
" D. J. Haigh	...	" Healty & Gresham, Ltd.
" K. H. W. Hunter	...	" British Thompson-Houston Co. (India), Ltd.
" G. S. M. Pinkerton	...	" John King & Co., Ltd.
" H. C. N. Franco	...	" Bengal Telephone Corporation, Ltd.
" H. H. Reynolds	...	" Andrew Yule & Co.
" S. A. Roberts	...	" Bird & Co.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.

ELECTRICAL WIRES & CABLES.

Mr. L. C. Baldwin ...	Messrs. Healty & Gresham, Ld.
" C. R. Bland ...	" W. T. Henley's Telegraph Works Co., Ld.
" D. Carson ...	" Turner, Morrison & Co., Ld.
" S. R. Gresham ...	" Healty & Gresham, Ld.
" E. P. Grimsdick ...	" British Thompson-Houston Co. (India), Ld.
" D. G. Haigh ...	" Healty & Gresham, Ld.
" K. H. W. Hunter ...	" British Thompson-Houston Co. (India), Ld.
" F. W. Leake ...	" British Insulated Cables, Ld.
" G. S. M. Pinkerton ...	" John King & Co., Ld.
" H. C. N. Prance ...	" Bengal Telephone Corporation, Ld.
" H. H. Reynolds ...	" Andrew Yule & Co.
" S. A. Roberts ...	" Bird & Co.
" H. K. Rodgers ...	" Turner, Morrison & Co., Ld.
" E. Thomas ...	" The English Electric Co., Ld.

FIRE BRICKS.

Mr. D. Carson ...	Messrs. Turner, Morrison & Co., Ld.
" W. T. V. Harner ...	" Martin & Co.
" W. D. Panton ...	" Andrew Yule & Co.
" G. S. M. Pinkerton ...	" John King & Co., Ld.
" S. A. Roberts ...	" Bird & Co.

FIRE CLAY.

Mr. D. Carson ...	Messrs. Turner, Morrison & Co., Ld.
" W. T. V. Harner ...	" Martin & Co.
" W. D. Panton ...	" Andrew Yule & Co.
" S. A. Roberts ...	" Bird & Co.
" W. J. Scotcher ...	" John King & Co., Ld.

FLAX.

Mr. J. Harley ...	Messrs. F. Harley & Co.
" H. J. McGregor ...	" Do.
" R. M. Wilson ...	" E. Meyer & Co. (1926), Ld.

FLAX (Hose).

Mr. S. H. Sutton ...	Messrs. Birkmyre Bros.
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FLOUR.

Mr. F. C. Pyffe ...	Messrs. Shaw, Wallace & Co.
" G. Jafia ...	" Andrew Yule & Co.
" K. Jafia ...	" Do.
Capt. E. Trott ...	" Turner, Morrison & Co., Ld.

GLAND PACKINGS FOR WATER & STEAM.

Mr. D. Carson ...	Messrs. Turner, Morrison & Co., Ld.
" J. W. Gaunt ...	" Vulcan Iron Works, Ld.
" W. Murray-Duff ...	" J. D. Jones & Co., Ld.
Capt. W. W. Reed, R.N. ...	" William Jacks & Co.
Mr. H. K. Rodgers ...	" Turner, Morrison & Co., Ld.

GLASS (Bangles & Bends).

Mr. W. H. Miles ...	Messrs. G. Atherton & Co.
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GLASS (TUMBLERS).

Mr. W. H. Miles ...	Messrs. G. Atherton & Co.
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GRAM.

Mr. W. E. Bailey ...	Messrs. Shaw, Wallace & Co.
" C. Cleghorn ...	" Anderson, Wright & Co.
" T. C. J. Davis ...	" Turner, Morrison & Co., Ld.
" W. Fischer ...	" Louis Drefus & Co.
" H. C. Graves ...	" Becker, Gray & Co. (Cal.), Ld.
" H. K. C. Hare ...	" Ralli Brothers.
" R. I. Meyer ...	" Becker, Gray & Co. (Cal.), Ld.
" A. B. O'Dwyer ...	" Ralli Brothers.

HARDWARE.

Mr. G. L. Brodee ...	Messrs. Andrew Yule & Co.
" W. T. Cross ...	" Barlow & Co.
" G. M. Faulkner ...	" Steiners, Ld.
" W. H. Miles ...	" G. Atherton & Co.
" H. K. Rodgers ...	" Turner, Morrison & Co., Ld.
" J. E. Smith ...	" G. Atherton & Co.
" J. D. Warner ...	" Blackwood, Blackwood & Co.

HEMP (Manilla).

Mr. P. E. R. Hoerder ...	Messrs. Bird & Co.
" D. M. Stark ...	" Macneill & Co.
" H. W. Webb ...	" Turner, Morrison & Co., Ld.

HIDES & SKINS.

Mr. G. S. Blake ...	Messrs. Ralli Brothers.
" H. K. C. Hare ...	" Do.
" B. Petre ...	" Martin & Co.
" T. E. Samson ...	" Grahams Trading Co., Ld.

IRON.

Mr. G. L. Bredee ...	Messrs. Andrew Yule & Co.
" H. R. Burkinshaw ...	" Jessop & Co., Ltd.
" W. T. Cross ...	" Barlow & Co.
" L. G. N. Langmead ...	" Martin & Co.
" G. S. M. Pinkerton ...	" The Boushay Co., Ltd.
" L. K. Rodgers ...	" John King & Co., Ltd.
" S. K. Sawday ...	" Turner, Morrison & Co., Ltd.
	" The Tata Iron & Steel Co., Ltd.

IRON ORE.

Mr. W. T. V. Harmer ...	Messrs. Martin & Co.
" J. T. Lyle ...	" John King & Co., Ltd.
" S. K. Sawday ...	" Tata Iron & Steel Co., Ltd.

KAPOK.

Mr. C. Cleghorn ...	Messrs. Anderson, Wright & Co.
" T. C. J. Davis ...	" Turner, Morrison & Co., Ltd.
" F. Gould ...	" Grahams Trading Co., Ltd.

ZAC (Shell, Stick & Button).

Mr. P. Capranos ...	Messrs. Ralli Brothers.
" H. C. Graves ...	" Becker, Gray & Co. (Cal.), Ltd.
" B. H. Marshall ...	" Lyall Marshall & Co.
" A. Metaxa ...	" Ralli Brothers.
" A. N. Spanos ...	" E. D. Sassoon & Co., Ltd.
" M. E. Trollope ...	" J. Thomas & Co.
" C. W. Vernon ...	" Turner, Morrison & Co., Ltd.
" A. F. Wharton ...	" Lyall Marshall & Co.

LEAD (Sheeting and Pipes.)

Mr. H. R. Burkinshaw ...	Messrs. Jessop & Co., Ltd.
" D. Carson ...	" Turner, Morrison & Co., Ltd.
" J. W. Gaunt ...	" Vulcan Iron Works, Ltd.
" J. Moffatt ...	" Do.
" H. K. Rodgers ...	" Turner, Morrison & Co., Ltd.

LEATHER & LEATHER GOODS.

Mr. B. Petre ...	Messrs. Martin & Co.
" T. E. Samson ...	" Grahams Trading Co., Ltd.
" W. Sargeant ...	" John Catlow & Sons (Cal.), Ltd.

LIGHT RAILWAY MATERIALS.

Mr. W. J. Allen ...	Messrs. E. D. Sassoon & Co., Ltd.
" H. R. Burkinshaw ...	" Jessop & Co., Ltd.
" A. Gemmell ...	" Heatly & Gresham, Ltd.
" G. B. Gourlay ...	" Parry & Co., Ltd.
" S. R. Gresham ...	" Heatly & Gresham, Ltd.
" C. A. John Hendry ...	" Martin & Co.
" W. Sargeant ...	" John Catlow & Sons (Cal.), Ltd.
" J. S. Young ...	" John King & Co., Ltd.

MACHINERY (General).

Mr. G. R. Boscolo ...	Messrs. Bird & Co.
" G. L. Bredee ...	" Andrew Yule & Co.
" T. P. Cook ...	" Heatly & Gresham, Ltd.
" J. W. Gaunt ...	" Vulcan Iron Works, Ltd.
" A. Grantham ...	" Martin & Co.
" S. B. Gresham ...	" Heatly & Gresham, Ltd.
" J. M. Leatham ...	" Planters' Stores & Agency Co., Ltd.
" H. A. Milnes ...	" W. H. Brady & Co., Ltd.
" J. Moffatt ...	" Vulcan Iron Works, Ltd.
" G. S. M. Pinkerton ...	" John King & Co., Ltd.
Capt. W. W. Reed, R.N. ...	" William Jacks & Co.
Mr. W. Sargeant ...	" John Catlow & Sons (Cal.), Ltd.

MAIZE.

Mr. W. E. Bailey ...	Messrs. Shaw, Wallace & Co.
" F. Gould ...	" Grahams Trading Co., Ltd.
" H. C. Graves ...	" Becker, Gray & Co. (Cal.), Ltd.
" R. I. Meyer ...	" Do.
" W. Fischer ...	" Louis Dreyfus & Co.
" T. C. J. Davis ...	" Turner, Morrison & Co., Ltd.

MANGANESE ORE.

Mr. F. Gould ...	Messrs. Grahams Trading Co., Ltd.
" J. A. McKerrow ...	" Bird & Co.

MICA.

Mr. A. N. Mookerjee ...	Messrs. J. D. Jones & Co., Ltd.
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MOTOR ACCESSORIES.

Mr. S. K. Choudhuri ...	Messrs. Anderson, Wright & Co.
" R. H. Mullin ...	" Turner, Morrison & Co., Ltd.

MOTOR CARS.

Mr. S. K. Choudhuri ...	Messrs. Anderson, Wright & Co.
" J. Macfarlane ...	" Macfarlane & Co., Ltd.

MYRABOLLS.

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.

NAILS.

Mr. W. J. Allen	...	Messrs. E. D. Sassoon & Co., Ltd.
" C. Clark	...	" Jessop & Co., Ltd.
" W. T. Cross	...	" Barlow & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" H. H. Hessling	...	" Do.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" J. D. Warner	...	" Blackwood, Blackwood & Co.

NEEDLES.

Mr. W. T. Cross	...	Messrs. Barlow & Co.
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NUTS (Ground).

Mr. W. Fischer	...	Messrs. Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

OIL (Castor).

Mr. C. Cleghorn	...	Messrs. Anderson, Wright & Co.
" P. Gould	...	" Grahams Trading Co., Ltd.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" R. I. Meyer	...	" Do.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OIL (Kapek).

Mr. H. C. Graves	...	Messrs. Becker, Gray & Co. (Cal.), Ltd.
" R. I. Meyer	...	" Do.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OIL (Linseed).

Mr. H. C. Graves	...	Messrs. Becker, Gray & Co. (Cal.), Ltd.
" R. I. Meyer	...	" Do.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OIL (Minerals).

Mr. K. Ainslie	...	Messrs. Bird & Co.
" R. J. Black	...	" Valvoline Oil Co.
" A. L. Cameron	...	" Andrew Yule & Co.
" O. J. Crews	...	" Standard Oil Co. of New York.
" J. H. S. Richardson	...	" Andrew Yule & Co.
" D. M. Springer	...	" Standard Oil Co. of New York.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OIL CAKE (Castor).

Mr. H. C. Graves	...	Messrs. Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OIL CAKE (Linseed).

Mr. A. L. Cameron	...	Messrs. Andrew Yule & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.
" J. H. S. Richardson	...	" Andrew Yule & Co.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

OILMAN STORES.

Mr. W. H. Miles	...	Messrs. G. Atherton & Co.
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PAINTS.

Mr. K. Ainslie	...	Messrs. Bird & Co.
" H. A. Dawson	...	" E. D. Sassoon & Co., Ltd.
" A. T. P. Ginzler	...	" Healy & Gresham, Ltd.
" E. G. Hilton	...	" Martin & Co.
" J. Macfarlane	...	" Macfarlane & Co., Ltd.
" R. W. Plummer	...	" Plummer Bros. & Co.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

PAPER.

Mr. E. A. Bellamy	...	Messrs. Bird & Co.
" A. L. Cameron	...	" Andrew Yule & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" H. H. Hessling	...	" Do.
" R. W. Mellor	...	" Bird & Co.
" J. H. S. Richardson	...	" Andrew Yule & Co.
" R. J. D. Ward	...	" John Dickinson & Co., Ltd.

PEAS.

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" G. Benson	...	" David Sassoon & Co., Ltd.
" C. Cleghorn	...	" Anderson, Wright & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

PENCILS.

Mr. W. T. Cross	...	Messrs. Barlow & Co.
" W. H. Miles	...	" G. Atherton & Co.

PERFUME & ESSENCES.

Mr. R. D. Lemmon	...	Messrs. Martin & Harris, Ltd.
" J. B. Smith	...	" G. Atherton & Co.

QUICK SILVER.

Mr. J. D. Warner	...	Messrs. Blackwood, Blackwood & Co.
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RED & WHITE LEAD.

Mr. G. L. Bredee	...	Messrs. Andrew Yule & Co.
" E. W. Cave	...	" D. Waldie & Co., Ltd.
" C. Clark	...	" Jessop & Co., Ltd.
" H. A. Dawton	...	" E. D. Sassoon & Co., Ltd.
" J. D. Warner	...	" Blackwood, Blackwood & Co.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

RICE.

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" C. Cleghorn	...	" Anderson, Wright & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" F. Gould	...	" Grahams Trading Co., Ltd.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

RICE (Bowls).

Mr. W. T. Cross	...	Messrs. Barlow & Co.
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ROPES (Hemp).

Mr. D. M. Stark	...	Messrs. Macneill & Co.
" H. W. Webb	...	" Turner, Morrison & Co., Ltd.
" C. Wilson	...	" Andrew Yule & Co.
" R. M. Wilson	...	" E. Meyer & Co. (1926), Ltd.

ROPES (Wire).

Mr. C. Clark	...	Messrs. Jessop & Co., Ltd.
" A. Grantham	...	" Martin & Co.
" W. J. Scootcher	...	" John King & Co., Ltd.
" T. G. Studdert	...	" E. D. Sassoon & Co., Ltd.
Capt. E. Trott	...	" Turner, Morrison & Co., Ltd.

ROSIN.

Mr. E. W. Cave	...	Messrs. D. Waldie & Co., Ltd.
" C. W. Vernon	...	" Turner, Morrison & Co., Ltd.
" J. D. Warner	...	" Blackwood, Blackwood & Co.
" A. C. Wright	...	" Turner, Morrison & Co., Ltd.

RUBBER (Hoses & Pipes).

Mr. T. E. Duffy	...	Messrs. Plummer Bros. & Co.
" A. Gray	...	" J. D. Jones & Co., Ltd.

RUBBER (Manufactured).

Mr. B. E. Cash	...	Messrs. Dunlop Rubber Co. (India), Ltd.
" T. E. Duffy	...	" Plummer Bros. & Co.
" A. Gray	...	" J. D. Jones & Co., Ltd.

RUBBER (Raw).

Mr. J. H. Pattinson	...	Messrs. H. V. Low & Co., Ltd.
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SALT.

Mr. F. Gould	...	Messrs. Grahams Trading Co., Ltd.
" H. W. Webb	...	" Turner, Morrison & Co., Ltd.

SALTPETRE.

Mr. P. Capranos	...	Messrs. Ralli Brothers.
" E. W. Cave	...	" D. Waldie & Co., Ltd.
" C. Cleghorn	...	" Anderson, Wright & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" F. Gould	...	" Grahams Trading Co., Ltd.
" A. Metaxa	...	" Ralli Brothers.

SCHOOL SLATES.

Mr. S. K. Choudhuri	...	Messrs. Anderson, Wright & Co.
" W. T. Cross	...	" Barlow & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" G. Giachetti	...	" E. D. Sassoon & Co., Ltd.
" H. H. Hessling	...	" Steiners, Ltd.
" W. H. Miles	...	" G. Atherton & Co.
" J. E. Smith	...	" Do.

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SCREWS.

Mr. W. J. Allen	...	Messrs. E. D. Sassoon & Co., Ltd.
" C. Clark	...	" Jessop & Co., Ltd.
" W. T. Cross	...	" Barlow & Co.
" G. M. Faulkner	...	" Steiners, Ltd.
" J. W. Gaunt	...	" Vulcan Iron Works, Ltd.
" H. H. Hessling	...	" Steiners, Ltd.
" H. K. Rodgers	...	" Turner, Morrison & Co., Ltd.
" W. J. Scotcher	...	" John King & Co., Ltd.

SEED (Castor).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" G. Benson	...	" David Sassoon & Co., Ltd.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Cotton).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Linseed).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" G. Benson	...	" David Sassoon & Co., Ltd.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Mow).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

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SEED (Mustard).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Poppy).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Rape).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (Til).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.
" W. Fischer	...	" Louis Dreyfus & Co.
" H. C. Graves	...	" Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	" Ralli Brothers.
" R. I. Meyer	...	" Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	" Ralli Brothers.

SEED (other kinds).

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" T. C. J. Davis	...	" Turner, Morrison & Co., Ltd.

SEWING COTTON.

Mr. H. H. Hessling	...	Messrs. Steiners, Ltd.
" W. H. Miles	...	" G. Atherton & Co.

SILK (Raw & Waste).

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co.

SPELTER.

Mr. N. F. Bremner ... Messrs. David Sassoon & Co., Ltd.
 " W. T. Cross ... " Barlow & Co.
 " H. A. Dawton ... " E. D. Sassoon & Co., Ltd.
 " J. W. Gaunt ... " Vulcan Iron Works, Ltd.
 " L. G. N. Langmead ... " The Bombay Co., Ltd.
 " C. Wilson ... " Andrew Yule & Co.

SPIRIT (Commercial).

Mr. C. A. Vernon ... Messrs. Turner, Morrison & Co., Ltd.
 " A. C. Wright ... " Do.

STATIONERY.

Mr. R. J. D. Ward ... Messrs. John Dickinson & Co., Ltd.

STEEL.

Mr. F. Blick ... Messrs. Martin & Co.
 " G. L. Bredee ... " Andrew Yule & Co.
 " H. R. Burkinshaw ... " Jessop & Co., Ltd.
 " W. T. Cross ... " Barlow & Co.
 " L. G. N. Langmead ... " The Bombay Co., Ltd.
 " B. A. Roberts ... " Bird & Co.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " S. K. Sawday ... " The Tata Iron & Steel Co., Ltd.
 " T. G. Studdert ... " E. D. Sassoon & Co., Ltd.

STEEL CASTINGS.

Mr. J. W. Gaunt ... Messrs. Vulcan Iron Works, Ltd.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " T. G. Studdert ... " E. D. Sassoon & Co., Ltd.
 " J. S. Young ... " John King & Co., Ltd.

STEEL (High Speed).

Mr. C. Clark ... Messrs. Jessop & Co., Ltd.
 " J. W. Gaunt ... " Vulcan Iron Works, Ltd.
 " G. S. M. Pinkerton ... " John King & Co., Ltd.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " T. G. Studdert ... " E. D. Sassoon & Co., Ltd.
 " A. W. Williamson ... " William Jacks & Co.

STEEL (Tools).

Mr. C. Clark ... Messrs. Jessop & Co., Ltd.
 " J. W. Gaunt ... " Vulcan Iron Works, Ltd.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " W. J. Scotcher ... " John King & Co., Ltd.
 " T. G. Studdert ... " E. D. Sassoon & Co., Ltd.
 " A. W. Williamson ... " William Jacks & Co.

STEEL (Tools & Implements).

Mr. C. Clark ... Messrs. Jessop & Co., Ltd.
 " W. T. Cross ... " Barlow & Co.
 " J. W. Gaunt ... " Vulcan Iron Works, Ltd.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " T. G. Studdert ... " E. D. Sassoon & Co., Ltd.

STRAW BOARDS.

Mr. W. T. Cross ... Messrs. Barlow & Co.
 " G. M. Faulkner ... " Steiners, Ltd.
 " H. H. Hessling ... " Do.

STRUCTURAL IRON & STEEL WORKS.

Mr. G. L. Bredee ... Messrs. Andrew Yule & Co.
 " J. W. Gaunt ... " Vulcan Iron Works, Ltd.
 " W. Girvan ... " Pary & Co., Ltd.
 " J. M. Jardine ... " Jardine, Menzies & Co.
 " R. Johnston ... " John King & Co., Ltd.
 " L. G. N. Langmead ... " The Bombay Co., Ltd.
 " J. Moffatt ... " Vulcan Iron Works, Ltd.
 " A. Paterson ... " Holmes, Wilson & Co., Ltd.
 " S. A. Roberts ... " Bird & Co.
 " H. K. Rodgers ... " Turner, Morrison & Co., Ltd.
 " C. S. Whiteman ... " Martin & Co.

SUGAR.

Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co.
 " N. F. Bremner ... " David Sassoon & Co., Ltd.
 " P. Capranos ... " Ralli Brothers.
 " T. C. J. Davis ... " Turner, Morrison & Co., Ltd.
 " E. Ellis ... " E. D. Sassoon & Co., Ltd.
 " W. Fischer ... " Louis Dreyfus & Co.
 " F. Gould ... " Grahams Trading Co., Ltd.
 " H. C. Graves ... " Becker, Gray & Co. (Cal.), Ltd.
 " G. J. K. Hook ... " Anderson, Wright & Co.
 " L. G. N. Langmead ... " The Bombay Co., Ltd.
 " K. W. Mealing ... " Andrew Yule & Co.
 " A. Metaxa ... " Ralli Brothers.
 " R. I. Meyer ... " Becker, Gray & Co. (Cal.), Ltd.
 " R. Scotson ... " Anderson, Wright & Co.
 " J. D. Warner ... " Blackwood, Blackwood & Co.

SULPHUR.

Mr. E. W. Cave	Messrs. E. D. Sassoon & Co., Ltd.
" J. D. Warner	" Blackwood, Blackwood & Co.
" A. C. Wright	" Turner Morrison & Co. Ltd

TARPAULINS.

Mr. H. A. Dawton	Messrs. E. D. Sassoon & Co., Ltd.
" A. J. Dow	" J. D. Johns & Co. Ltd
" J. Harley	" F. Harley & Co.
" H. J. McGregor	" Do.
" S. H. Sutton	" Birkmyre Brothers.
Capt. E. Trott	" Turner, Morrison & Co., Ltd.
Mr. R. M. Wilson	" E. Meyer & Co. (1926), Ltd

TEA (China).

Mr. A. G. W. Dunkerley	Messrs. Shaw, Wallace & Co.
" H. L. Puttock	" Harrison & Crosfield, Ltd
" J. C. Surrey	" Do.
" S. A. Wilmshurst	" Lipton, Ltd

TEA (Indian).

Mr. J. Ambler	Messrs. J. Mackilloan & Co.
" A. B. J. Baker	" Jardine, Skinner & Co
" A. G. W. Dunkerley	" Shaw, Wallace & Co
" S. A. Hill	" Andrew Yule & Co.
" W. H. Miles	" J. Mackilloan & Co.
" J. A. Minto	" Kilburn & Co.
" H. L. Puttock	" Harrison & Crosfield, Ltd.
" J. C. Surrey	" Do
" S. A. Wilmshurst	" Lipton, Ltd

TEA CHESTS.

Mr. A. G. W. Dunkerley	Messrs. Shaw, Wallace & Co.
" J. Elcock	" Planters' Stores & Agency Co., Ltd.
" C. H. Jenner	" Bird & Co.
" S. de B. Miller	" Andrew Yule & Co.
" R. H. Pearsall	" Shaw, Wallace & Co
" E. G. Sinclair	" J. Mackilloan & Co
" N. Standish	" McLeod & Co.
" G. E. Step	" J. Mackilloan & Co
" S. A. Wilmshurst	" Lipton, Ltd.

TEA LEAD.

Mr. A. G. W. Dunkerley	Messrs. Shaw, Wallace & Co.
" J. Elcock	" Planters' Stores & Agency Co Ltd.
" J. A. Minto	" Kilburn & Co.
" W. Pickering	" McLeod & Co
" H. L. Puttock	" Harrison & Crosfield, Ltd
" E. G. Sinclair	" J. Mackilloan & Co.
" G. E. Step	" Do.
" J. C. Surrey	" Harrison & Crosfield, Ltd

TIMBER.

Mr. A. Howie	Messrs. John King & Co., Ltd.
" H. K. Rodgers	" Turner, Morrison & Co., Ltd
" W. B. Selous	" Jardine, Skinner & Co.
" C. Williamson	" Gillanders, Arbuthnot & Co

TIN.

Mr. H. A. Dawton	Messrs. E. D. Sassoon & Co., Ltd
" J. S. Young	" John King & Co., Ltd.

TIN (Boxes).

Mr. W. J. Allen	Messrs. E. D. Sassoon & Co., Ltd.
" G. M. Faulkner	" Steiners, Ltd.
" J. W. Gaunt	" Vulcan Iron Works, Ltd
" J. Moffatt	" Do.
" J. S. Young	" John King & Co. Ltd.

TIN (Ingots).

Mr. J. W. Gaunt	Messrs. Vulcan Iron Works, Ltd
" J. Moffatt	" Do.
" A. W. Williamson	" William Jacks & Co.
" J. S. Young	" John King & Co. Ltd

TIN PLATES.

Mr. W. T. Cross	Messrs. Barlow & Co
" H. K. Rodgers	" Turner, Morrison & Co., Ltd
" H. D. Townend	" Shaw, Wallace & Co.
" J. D. Warner	" Blackwood, Blackwood & Co
" J. S. Young	" John King & Co., Ltd

TOYS.

Mr. G. M. Faulkner	Messrs. Steiners, Ltd.
" G. Giachetti	" E. D. Sassoon & Co., Ltd
" W. H. Miles	" G. Atherton & Co.

TUBES (Copper & Brass).

Mr. J. W. Gaunt	...	Messrs. Vulcan Iron Works, Ltd.
" J. Moffatt	...	Do.
" G. S. M. Pinkerton	...	John King & Co., Ltd.
Capt. W. W. Reed, R.N.	...	William Jacks & Co.
Mr. H. K. Rodgers	...	Turner, Morrison & Co., Ltd.

TUBES (Iron, Gas).

Mr. C. Clark	...	Messrs. Jessop & Co., Ltd.
" J. W. Gaunt	...	Vulcan Iron Works, Ltd.
" D. H. McAllister	...	Stewarts & Lloyds, Ltd.
" J. Moffatt	...	Vulcan Iron Works, Ltd.
" G. S. M. Pinkerton	...	John King & Co., Ltd.
" H. K. Rodgers	...	Turner, Morrison & Co., Ltd.

TURMERIC.

Mr. T. C. J. Davis	...	Messrs. Turner, Morrison & Co., Ltd.
" H. C. Graves	...	Becker, Gray & Co. (Cal.), Ltd.
" R. I. Meyer	...	Do.

TURPENTINE.

Mr. E. W. Cave	...	Messrs. D. Waldie & Co., Ltd.
" A. C. Wright	...	Turner, Morrison & Co., Ltd.

TWINE.

Mr. J. Harley	...	Messrs. F. Harley & Co.
" H. J. McGregor	...	Do.
" H. W. Webb	...	Turner, Morrison & Co., Ltd.
" R. M. Wilson	...	E. Meyer & Co. (1926), Ltd.
" S. Young	...	Duncan Brothers & Co., Ltd.

TYRES (Motors & Cycles).

Mr. R. S. Lamb	...	Messrs. Gillanders, Arbuthnot & Co.
" W. H. Miles	...	G. Atherton & Co.

VARNISHES.

Mr. H. A. Dawson	...	Messrs. E. D. Sassoon & Co., Ltd.
" E. G. Hilton	...	Martin & Co.
" J. Macfarlane	...	Macfarlane & Co., Ltd.
" R. W. Plummer	...	Plummer Brothers & Co.
" A. C. Wright	...	Turner, Morrison & Co., Ltd.

WHEAT.

Mr. W. E. Bailey	...	Messrs. Shaw, Wallace & Co.
" N. F. Bremner	...	David Sassoon & Co., Ltd.
" T. C. J. Davis	...	Turner, Morrison & Co., Ltd.
" W. Fischer	...	Louis Dreyfus & Co.
" F. C. Pyrie	...	Shaw, Wallace & Co.
" H. C. Graves	...	Becker, Gray & Co. (Cal.), Ltd.
" H. K. C. Hare	...	Ralli Brothers.
" G. Jatis	...	Andrew Yule & Co.
" K. Jatis	...	Do.
" R. I. Meyer	...	Becker, Gray & Co. (Cal.), Ltd.
" A. B. O'Dwyer	...	Ralli Brothers.

WHITING.

Mr. J. Macfarlane	...	Messrs. Macfarlane & Co., Ltd.
" B. E. Mallock	...	Gillanders, Arbuthnot & Co.
" A. C. Wright	...	Turner, Morrison & Co., Ltd.

WIRE (Brass & Copper).

Mr. N. C. Bilton	...	Messrs. Bengal Telephone Corporation.
" C. R. Bland	...	Do.
" W. T. Cross	...	Barlow & Co.
" G. M. Faulkner	...	Steiners, Ltd.
" J. W. Gaunt	...	Vulcan Iron Works, Ltd.
" H. H. Hessling	...	Steiners, Ltd.
" F. W. Leake	...	British Insulated Cables, Ltd.
" H. K. Rodgers	...	Turner, Morrison & Co., Ltd.
" J. D. Warner	...	Blackwood, Blackwood & Co.

WIRE (Iron, Galvanized).

Mr. W. J. Allen	...	Messrs. E. D. Sassoon & Co., Ltd.
" N. C. Bilton	...	Bengal Telephone Corporation.
" C. Clark	...	Do.
" W. T. Cross	...	Jessop & Co., Ltd.
" G. M. Faulkner	...	Barlow & Co.
" J. W. Gaunt	...	Steiners, Ltd.
" H. H. Hessling	...	Vulcan Iron Works, Ltd.
" J. Moffatt	...	Steiners, Ltd.
" H. K. Rodgers	...	Vulcan Iron Works, Ltd.
" J. D. Warner	...	Turner, Morrison & Co., Ltd.
	...	Blackwood, Blackwood & Co.

WIRE (Barbed).

Mr. W. J. Allen	Messrs. E. D. Sassoon & Co., Ltd.
" C. Clark	" Jessop & Co., Ltd.
" W. T. Cross	" Barlow & Co.
" G. M. Faulkner	" Steiners, Ltd.
" J. W. Gaunt	" Vulcan Iron Works, Ltd.
" H. H. Hessling	" Steiners, Ltd.
" J. Moffatt	" Vulcan Iron Works, Ltd.
" H. K. Rodgers	" Turner, Morrison & Co., Ltd.
" J. D. Warner	" Blackwood, Blackwood & Co.

WIRE (Nickel).

Mr. J. W. Gaunt	Messrs. Vulcan Iron Works, Ltd.
" J. Moffatt	" Do.
" H. K. Rodgers	" Turner, Morrison & Co., Ltd.
" J. D. Warner	" Blackwood, Blackwood & Co.

WIRE (German Silver).

Mr. H. K. Rodgers	Messrs. Turner, Morrison & Co., Ltd.
" J. D. Warner	" Blackwood, Blackwood & Co.

WOOL.

Mr. L. H. N. Beckmore	Messrs. Gillanders, Arbuthnot & Co.
" N. F. Bremner	" David Sassoon & Co., Ltd.
" F. Gould	" Grahams Trading Co., Ltd.

YARN (Artificial Silk).

Mr. A. J. Alexandroff	Messrs. Ralli Brothers.
" J. A. Cronopulo	" Do.
" H. H. Hessling	" Steiners, Ltd.
" E. A. Hoyle	" Bird & Co.
" H. A. Milnes	" W. H. Brady & Co., Ltd.

YARN (Spun Silk).

Mr. A. J. Alexandroff	Messrs. Ralli Brothers.
" J. A. Cronopulo	" Do.
" E. A. Hoyle	" Bird & Co.

YARN, COTTON (Indian).

Mr. A. J. Alexandroff	Messrs. Ralli Brothers.
" J. A. Cronopulo	" Do.
" J. Cullen	" Kettlewell, Bullen & Co., Ltd.
" H. H. Hessling	" Steiners, Ltd.
" A. L. Lyell	" Shaw, Wallace & Co.
" W. Mackintosh	" Forbes, Forbes, Campbell & Co., Ltd.
" P. Milnes	" Struthers & Co., Ltd.
" J. P. Whitehead	" Bird & Co.

YARN, COTTON (Manchester).

Mr. A. J. Alexandroff	Messrs. Ralli Brothers
" J. A. Cronopulo	" Do.
" H. H. Hessling	" Steiners, Ltd.
" W. Kinloch	" Grahams Trading Co., Ltd.
" W. Mackintosh	" Forbes, Forbes, Campbell & Co., Ltd.
" P. Milnes	" Struthers & Co., Ltd.
" A. White	" Grahams Trading Co., Ltd.
" J. P. Whitehead	" Bird & Co.

YELLOW METAL.

Mr. N. F. Bremner	Messrs. David Sassoon & Co., Ltd.
" W. T. Cross	" Barlow & Co.
" L. G. N. Langmead	" The Bombay Co., Ltd.
" H. K. Rodgers	" Turner, Morrison & Co., Ltd.

ZINC.

Mr. H. R. Burkinshaw	Messrs. Jessop & Co., Ltd.
" H. A. Dawton	" E. D. Sassoon & Co., Ltd.
" H. K. Rodgers	" Turner, Morrison & Co., Ltd.

ZINC ASHES.

Mr. H. K. Rodgers	Messrs. Turner, Morrison & Co., Ltd.
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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 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, 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 as provided by Rule 3, the Managers shall provisionally credit on each 31st December in respect of his total subscriptions, with his share of the amount as ascertained.

14. On or as soon as may be after the 31st day of December 1907, and the 31st day of December of every succeeding year, the Managers, subject to the approval of the Trustees, shall ascertain and fix the market-value, as on the said 31st December, of the total net investments and Securities held by or belonging to the Fund, including interest up to the same day on any Securities, on which interest is usually calculated on sale or transfer thereof, and after deducting 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 of 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 be 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 thereon.

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 Letters of Administration or of a succession certificate to the Estate of such employé.

23. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of Probate or Letters of Administration, or succession certificate or any other purpose, such certificate shall be in the following form:—

No.

**BENGAL CHAMBER OF COMMERCE
PROVIDENT FUND.**

It is hereby certified that the balance standing in the books of the Provident Fund of the Bengal Chamber of Commerce, to the credit of.....

.....of.....numbered as above on the

.....day of.....was Rupees.....

dated this.....day of.....19.....

Entered.....

Managers.....

Examined.....

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 or 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.

Date the..... day of..... 19.....
 Name in full.....
 Date of birth.....
 Nature of appointment.....
 Date of joining service.....
 Salary per mensem, Rupees.....
 Signature.....
 Witness.....

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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,

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."

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 ship had still a portion of her inward cargo on board.

The Indian Maund only is used by the Customs authorities for salt weightments. It weighs 82½ lbs.

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 binding on the other side without express arrangement to that effect.]

Value of Jute Marks.—In a suit (No. 270 of 1892) tried by Mr. Justice Travelyan 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 specifically contracted for otherwise, a certain guarantee of quality with a reasonable divergence ruled by crop and period of delivery.

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".

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.

Steamers' Lay-days under Coal Charter.—

- (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 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. Waldie 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 Panihati 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 khāl 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 included 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 Nala which lies between Hastings Bridge and the entrance to the Kidderpore Dock Canal; (d) so much of Tolly's Nala as lies to the west of a line drawn from the Nalla Police, to the west of Hastings Bridge, and to the Petroleum Depot at Dudge-Budge including all lands, docks, railway sidings and other works appertaining to it.

Forms of Boat Note as adopted at a General Meeting of the Chamber of Commerce on 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.....

Mooring.....

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, and copy of which is lodged with the Secretary of the Bengal Chamber of Commerce, be adopted for all ports, whether in the United Kingdom or otherwise."

At the suggestion of Mr. W. H. McKewan, the following words were added to the resolution; "as from 1st January 1887".

Mr. James Stevenson seconded the Resolution.

It was then, as amended, put to the Meeting and carried.

This Resolution was, on the motion of Mr. W. Bleeck, Vice-President, seconded by Mr. George Yule, confirmed at a Special General Meeting of the Chamber of Commerce, held on the 27th November 1886.

S. E. J. CLARKE,

Secretary.

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; and 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.

.....onto.....
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 charges 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 stand void.

Dated at Calcutta,

If quality marks are used, they are to be of the same size as the loading marks and contiguous thereto, and if such quality marks are inserted in the Shipping Notes, and the goods are accepted by the Mate, Bills of Lading in conformity therewith shall be signed by the Captain, and the ship shall be responsible for the correct delivery of the goods.

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SCHEDULE OF COMMISSION CHARGES.

Revised and adopted by a Special General Meeting of the Royal Chamber of Commerce held on the 25th February 1894, 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, Optum, Pearl, 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 consignments if made in produce ... 2½ "
6. On returns of consignments if in Bills, Bullion, or Treasure ... 1 "
7. On accepting Bills against consignments ... 1 "
8. On the sale or purchase of ships, factories, houses, lands, and all property of 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 fulfillment of contracts, or on the shipment of goods, where no other commission is desired ... 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 "

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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, upon the gross amount of passage money for rank and file ... 2½ "
20. On realising inward freight, inward troop, emigrant, or cabin passage money ... 2½ "
21. On 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 "
- If Optum, Indigo, Raw Silk or Piece-goods ... 1½ to 2½ "
- If Treasure, Precious Stones or Jewellery ... 2 to 5 "
22. On effecting insurance, whether on lives or property ... 2½ "
23. On settling insurance claims, losses and averages of all classes, and on procuring returns of premium ... 2½ "
24. On drawing, purchasing, selling or negotiating Bills of Exchange ... 1 "
25. On debts or other claims when a process at law or arbitration is incurred in claiming them ... 2½ "
- Or if recovered by such means ... 5 "
26. On Bills of Exchange returned dishonoured ... 1 "
27. On collecting house-rent ... 2½ "
28. On ship's disbursements ... 2½ "
29. On realising *Botomary Bonds* or negotiating any loan *resp. indentia* ... 2½ "
30. On granting letters of Credit ... 1 "
31. On sale or purchase of Government Securities and Bank or other Joint Stock Shares and on every exchange or transfer, not by purchase, from one class to another ... ½ "
32. On delivering up Government Securities and Bank or other Joint Stock Shares on the market value ... ½ "
33. On all amounts debited and credited within the year (less the Balance brought forward) upon which no commission amounting to 5 per cent. has been charged ... ½ "

Brokerage when paid is to be separately charged.

S. E. J. CLARKE,
Secretary.

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Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(Adopted at Special General Meeting of the Chamber
held on the 25th February 1921.)

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Alseed in bags	8	..
Barley	20	..
Bee-wax	20	..
Beta-nut	20	..
Bones, crushed	20	60*
Bonemeal	20	..
Bones	20	..
Brass	14	..
Briarles ... ..	..	50
Bullion	ad valorem	ad valorem
Camphor in cases ... ..	..	50
Carbonate of Potash ... ..	..	50
Cardamoms in robblins	8	..
" in boxes ... ..	..	50
Carpets ... ..	..	50
Cassia in boxes	12	..
Caster seed	15	..
Chillies (dry) in bags or bundles	8	..
Chiretta in bundles ... ..	..	50
Chrome ore	20	..
Cloves in bags	8	..
" in cases ... ..	..	60
Coal	20	..
Cochineal ... ..	..	50
Coffee in bags	15	..
Cote in dholls	10	..
Coke	20	..
Copra	12	..
" cake or coconut cake	20	..
Copper ore	20	..
Coriander seed	12	..
Corundum ore	20	..
Cotton ... ..	..	60
" seed	14	..
Cowries	20	..
Cumin seed	8	..
Cutch in bags	18	..
" in cases ... ..	..	50
Dates (wet)	20	not exceeding 20 cwt. gross.
" (dry)	16	..
Dholl or dal	20	..
Fibres, all sorts ... ..	..	50
Garlic & onions in bags	12	..
Ginger	16	..
Gram	20	..
Gum in cases ... ..	..	50
Gummes	20 cwt. gross.	50*
Gunjah ... ..	..	50
Hemp in bales ... ..	..	50
Hides in bales ... ..	..	50
Hide cuttings in bales ... ..	..	50

*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Horns, cow & buffalo horns & horn-tips, bone	20	...
Horns, cow & buffalo horns & horn-tips, in bags or in bundles	...	50
Horns, deer, in bags or in bundles	...	50
Indigo	...	50
Clute	...	50
Kapok	...	14
" seed	...	14
Lac, button, seed, stick and shellac, in bags	...	16
Lac, button, seed, stick and shellac, in cases	...	50
Lac, tirie lac, or lac refuse, in bags	...	20
Lac dye, in cases	...	50
Lord	...	20
Leather, in cases or bales	...	60
Lentils	...	20
Linseed	...	20
Maise	...	20
Manganese	...	20
Mica, tiles, in cases	20 cwt. gross.	...
Mother-of-pearl, in bags or cases	20 cwt. gross.	...
Mowah seed	...	20
Molasses	20 cwt. gross.	...
Mumjeet dye, in cases	...	50
Mustard seed	...	20
Myrabolans, whole or crushed	...	20
Niger seed	...	20
Nux vomica seed	...	16
Nutmegs, in cases	...	50
Onls	...	16
Oil, in cases	...	50
" in casks or drums	...	50
" essential	ad valorem	ad valorem.
seed cake	...	20
Opium	per chest	per chest.
Paddy	...	16
Pean	...	20
Pepper long	...	12
" black	...	14
Pig iron & Pig lead	...	20
Poppy seed	...	20
Rattans for dunnage	...	20
Red wood for dunnage	...	20
Rape seed	...	20
Rice	...	20
Rope, in coils or bundles	...	50
Rubber, in cases	...	50
Salt	...	20
Sallow	...	50
Salt ammoniac, in bags or boxes	20 cwt. gross.	...
Saltpetre	...	20
Sapanwood for dunnage	...	20
Scams, in bales	...	10
Silk raw, in bales	...	50
" in cases or bales	...	50
" chusum	...	50
" waste	...	50
" piece goods	ad valorem or	50

*At steamers' option.

ARTICLES.	Cwt. per ton Nett.	Cubic feet per ton.
Silver specie and/or valuable cargo	ad valorem.	ad valorem.
Soap, in bags	...	15
" in cases	...	50
Sugar	...	20
Skins, in casks	20 cwt. gross.	50
" in bales	...	50
Tamarind, in casks or cases	20 cwt. gross.	...
Tallow	20 cwt. gross.	...
Tea	...	50
" waste as broken stowage	...	15
TU seed	...	20
Timber	...	50
Tobacco, in cases or bales	...	16
Turnerite	...	50
Twine, in cases	...	20
Wax	...	20
Wheat	...	20
Wolfram	...	20
Wood	...	50

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, Grain, Diolil & 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, 1888, 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, Dholl, Peas and all Metals.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements.

[illegible]

*Sieves for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the smallest mesh through which at least 90% of a fair sample passes.

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Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES.	Columbo.	Honay.	Cochin & Malabar Coast Ports.	Karachi.	Madras and Cochin India.	Batavia.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Strawner.	Ship.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the ton. Net.	To the ton.	To the ton.	To the ton. Net.	To the ton.
Bone flippers in bags	50 c. ft.	...	...
Bonneted " in bags or sacks	20 cwt.	...	20 cwt.	20 cwt.	...
" " in bags	20 cwt.	17 cwt.	...	...	20 cwt. P.
Bone or trestle in bags	17 cwt.	...	...	...	...
Bone or cranes in bags	40 feet	50 c. ft.	...	...
Birds, (dead), in sacks	...	60 c. feet	...	40 feet	50 feet	50 c. ft.	...
Birds, (dead), in bags (preserved)	...	10 cwt.	...	10 cwt.	...	...	20 c. ft. P.
Birds, (dead), in sacks	10 cwt.	...	...	...
Bristles
Brown coconut shells in bags	11 cwt.	...	...	...	...
Bullion	...	not valued	...	per cent.	per cent.	not valued	...
Cake in bags	10 cwt.	...	...
Campylo	50 feet D	...	...	...	...	...	20 c. ft. S.
Cases in many bundles	...	15 c. ft.	40 feet	50 feet	50 c. ft.	...	7 cwt. P.
Cases in bundles	15 c. ft.	10 cwt.	...	...	...
Cases or Katan, Ground	13 cwt.	...	...	1,500 lb. S.
" " Made in rods or loose	1,500 lb. S.
" " other kinds ext roots in bundles or loose	1,000 lb. S.
" (ex Malacca) with roots in bundles or loose	1,000 lb. S.
Capsicum, in bags	12 cwt.
Cardamum, in bags	12 cwt. D	...	10 cwt.	...	10 cwt.	...	12 cwt.
" " in cases or empty
" " in bundles
" " in sacks	...	40 c. feet	...	40 feet	50 feet	...	...
Carpets	10 cwt.	...	...	...
Cassia, empty, sample in cases	50 c. ft.	...	50 c. ft. P.
Cashew powder in bags	...	15 cwt.	...	...	...	...	...
Cashew nuts, in bags	10 cwt.	...	...	...	...
" " in cases	...	10 c. feet	8 cwt.	...	...	...	...
" " in sacks	...	10 c. feet	20 cwt.	...	...	...	...
Casks, knuckled down in shooks etc.
" " empty bar, not knuckled down in shooks etc.
Casks, in bags
" " empty bars or bundles	300 lb. S.	...	50 c. ft.	...	50 c. ft. P.
" " Ligno, Pistachio and Buds	...	40 c. feet	40 feet	50 feet	...	...	50 c. ft. P.
" " empty in bags	20 c. ft.	...	12 cwt.	...	50 c. ft. P.
" " oil in casks	15 cwt.	...	...	...	...
" " Seed
" " bull Cawpur	...	10 cwt.	...	...	...	...	...
" " small	...	10 cwt.	...	...	...	...	...
Cattle feed (straw of sugar-cane) in bags
Caulis, in bags	8 cwt. S	...	...	...	...	...	20 cwt.
Celadon, in bags

* Pressed Bran to be understood as not less than 5 maunds (of 28 lbs.) in a bag of 45 $\frac{1}{2}$ x 25 inches.
a Singapore and Penang.

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**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

ARTICLES.	Colombo.	Bombay.	Canton & Swatow Ports.	Karachi.	Madras and Cochin.	Rangoon.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship.	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.
Cellophane, in rolls	14 cwt. 8	26 c. ft.
Chairs, cane in crates	50 c. ft.	26 c. ft.
Chair seats in bundles	26 c. ft.
Charcoal, in bags	...	8 cwt.	8 cwt.	10 cwt.	12 cwt.
Chickens, dry in bags or cases	4 cwt.	12 cwt.
Chickens, dry in stone in bags	14 cwt.
China, in bulk	26 cwt.
China rock, in bags	11 cwt.
Cincher, in cases	50 cwt. 2	...	40 c. feet	50 feet	50 c. ft.
Clarks, in bundles	50 cwt. 2	...	40 feet	50 feet	50 c. ft.	...	56 c. ft.
Clarks and chips in pressed lath	800 lb. 10	10 cwt.
Cinnamon, in cases	56 cwt. 8
" in bulk	...	40 c. feet	50 c. feet	40 feet	50 feet
" with (for value) in cylindrical lath in cases or machines pressed lath	1,200 lb. 8	...	50 c. feet or 50 c. feet	...	5 cwt.	...	26 c. ft.
" chips, in bags or pressed lath	56 cwt. 8
" chips, in bags or machines pressed	800 lb. 8
" oil, in cases	56 cwt. 8
" in cases	15 cwt. 8
" in trucks	15 cwt. 8	...	50 c. feet
" in drums	15 cwt. 8	...	50 c. feet
Cloves, in bags or franks	...	8 cwt.	8 cwt.	10 cwt.	8 cwt.	...	10 cwt.
Cloves, in cases	...	5 cwt.	...	10 cwt.	50 c. ft.	...	10 cwt.
" in bundles	10 cwt. 2	8 cwt. 8
Cocoa beans, in bags	20 cwt.	20 cwt.
Cocoa leaves, in bags or pressed	20 cwt.
Cochineal	20 cwt. 8	50 c. ft.	...	15 cwt. 8
Coffee, in cases	15 cwt. 8
" in cases	15 cwt. 8
" in trucks	15 cwt. 8	15 cwt. 8
" in bags	15 cwt. 8
Cocoanuts, in bags	15 cwt. 8	15 cwt. 8
" unhusked, loose	1,000 lb. 2
" husked, in bags	1,000 lb. 2
" desiccated, in cases	15 cwt. 8	20 c. ft.
" chips (dried) in bundles	15 cwt. 8	20 c. ft.
" in cases	15 cwt. 8	20 c. ft.
" in trucks	15 cwt. 8	20 c. ft.
" in bags	15 cwt. 8	20 c. ft.
" in cases	15 cwt. 8	20 c. ft.
" in drums	15 cwt. 8	20 c. ft.
" in cases	15 cwt. 8	20 c. ft.
" in drums	15 cwt. 8	20 c. ft.
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" in cases	15 cwt. 8	20 c. ft.
" in drums	15 cwt. 8	20 c. ft.
" in cases	15 cwt. 8	20 c. ft.
" in drums	15 cwt. 8	20 c. ft.
" in cases	15 cwt. 8	20 c. ft.
" in drums	15 cwt. 8				

* As broken stowage.
 † Shipped to Egypt and the continent, and delivered to all other destinations.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

* As broken stowage.
 † Shipped to Indian and Burmese Ports

**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

[illegible]

* The formula for calculating the cubical contents of cylindrical packages is, the square of the diameter multiplied by the length and one-fifth deducted from the product.
(a) In Karachi (Punjab-American 18 cwt. per steamer and Sind-American 11 cwt. per steamer).
† At ship's option.
‡ As per sample lodged with the Chamber,
a Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

[illegible]

α Singapore and Penang.

**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

[illegible]

* Loose buffalo horns cannot be taken as broken stowage to any port where transhipment is involved at Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

† Or 50 c. ft. at steamer's option.

Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)

† Or 50 c. ft. at steamer's option.

a Singapore and Penang

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

^a Penang and Singapore.

‡ In bales not exceeding 5 c. ft., certified by Baled Rubber standing bales.—P.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

[illegible]

† India 10 cwts. and Borneo 12 cwts.

^a Singapore and Penang.

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**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

ARTICLES.	Columbo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.	Madras and Ceylon.	Bangalore.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the Ton Net.	To the ton.	To the Ton.	To the Ton Net.	To the ton.
Shells, M. O. P. & Tortoise in cases	20 c. ft. s.
Trocas in bags or baskets	20 c. ft. s.
Shells, or in value in cases	...	8 cwt.	...	8 cwt.	10 cwt.	...	...
" in bales	...	40 c. feet	...	40 feet	50 feet	...	...
" in cases	20 c. ft. s.
" piece-goods	20 c. ft. s.
" wools	20 c. ft. s.
Silver and/or valuable cargo	Hand out	...	...	...	...	...	...
" Bins tanned and dry
" wet, salted and pickled in cases	30 c. ft.	...	...	...	...
" dry salted in bales	30 c. ft.	...	...	...	...
" sheep in bales
Silver and in double bags	5 cwt. P.
Sisal Hemp	20 c. ft. s.	...	...	...	...	...	20 cwt. P.
Soap in cases	40 c. feet	...	40 feet	50 feet	...	...	...
" country, in cases	50 c. ft.	...	...
" in bales
" in bags	10 cwt.	...	...	...	...	...	...
Steel cylindrical in packages	...	30 cwt.	...	...	50 c. ft.	...	...
Black, etc. in cases	10 cwt.	...	...
" in bags	20 c. ft. s.
Stores, China, in bags or bulk	20 cwt. s.	...	...	...	...	...	...
Sugar, in bales	...	20 cwt.	10 cwt.	10 cwt.	20 cwt.	...	20 cwt. s.
" in baskets	...	10 cwt.	...	...	...	...	...
" in double bags
" including bagging, in bags
" candy in bags
Tale	...	10 cwt.	...	10 cwt.	20 cwt.	...	...
Tail seeds in bags	...	40 c. feet	40 feet	50 feet	...	...	...
Yellow	15 cwt.	...	...	...	...
" in cases
" in cases or barrels
" in bins
Turner's	20 cwt. P.	10 cwt.	17 cwt.	15 cwt.	15 cwt.	20 cwt.	...
" in bundles
" in cases	20 cwt.	...
" active, in bundles	20 cwt.	...
" in pressed bales
Tapioca
" in boxes
" Baked in bags
" root and seed and affinis in bags
Ten, in cases or chests or boxes	...	40 c. feet	40 feet	50 feet	50 c. ft.	10 cwt. P.	...
" in bags	20 cwt. D	...	...	...	...	...	...
" rubber in bags	...	12 cwt.	...	...	...	...	...
" sweepings, in bags	12 cwt. D	...	...	...	...	...	...
" and cases	20 cwt. D	...	...	...	...	...	...
Teak Nags (redwood) (sawed) in bags
Terra Japonica (see cutch)	50 c. ft. P.
Til seed (see gingelly seed) in bags	15 cwt.	14 cwt. s.

s Singapore and Penang.

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**Chambers of Commerce Tonnage Schedule for Ships and
Steamers at Ports in India, Ceylon, Burma and
Straits Settlements—(contd.)**

ARTICLES.	Columbo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi.	Madras and Ceylon.	Bangalore.	Singapore and Penang.
	Steamer.	Steamer.	Ship or Steamer.	Steamer.	Ship.	Ship or Steamer.	Ship or Steamer.
	To the ton.	To the ton.	To the Ton Net.	To the ton.	To the ton.	To the Ton Net.	To the ton.
Timber in logs	...	40 c. feet	...	...	...	...	...
" square planks or logs	50 feet s.	...	50 c. feet	...	...	...	50 c. ft. s.
" planks	50 feet s.	...	...	...	...	...	...
" round logs	...	...	50 c. feet	...	...	...	...
" otherwise	...	...	20 cwt.	...	...	...	...
" tank square planks and joists	...	...	40 feet	50 feet	...	...	...
Tinned (see boxes)	...	...	...	...	...	...	...
Tin (all sorts) in bags	...	...	...	...	...	...	...
Tobacco in bags	...	40 c. feet	...	40 feet	50 feet	50 c. ft.	...
" Shells in bales	...	...	...	...	...	...	...
Tortoise shells, in chests or cases	...	40 c. feet	40 feet	50 feet	...	...	...
Trichy Plaster, in bags	...	20 cwt.	...	...	...	...	...
" in bales	...	...	...	...	...	...	...
" in cases	...	...	...	...	...	...	...
Turmeric	11 cwt.	14 cwt.	11 cwt.	15 cwt.	16 cwt.	...	...
Turkey	10 cwt.	10 cwt.	10 cwt.	10 cwt.	10 cwt.	...	...
Unroasted wood	...	...	...	...	...	...	...
Vanilla, in cases	20 feet D	...	...	...	...	...	...
Wool seed, in bags	11 cwt.	...	13 cwt.	16 cwt.	...	...	...
Wool in bags	11 cwt.	...	14 cwt.	16 cwt.	...	...	...
Wheat	18 cwt.	...	18 cwt.	18 cwt.	...	...	...
" in bags	...	...	...	...	...	...	...
" in sacks	...	...	...	...	...	...	...
" down in bags	...	...	...	...	...	...	...
Wines and Spirits, in cases	...	40 c. feet	40 feet	50 feet	...	...	...
" in cases	...	...	...	...	...	...	...
Wool, Flannel, Rats	20 cwt. D	...	...	...	...	...	...
Wool in bales	...	...	...	...	...	...	...
Wool in sacks	...	...	...	...	...	...	...
Woolen cuttings	...	...	...	...	...	...	...
Zanthoxylon	...	10 cwt.	10 cwt.	10 cwt.	...	...	...
All articles not enumerated in bags	...	...	...	...	...	...	...
Do, not enumerated in bundles	...	...	...	...	...	...	...
Do, not enumerated in cases	...	...	...	...	...	...	...
Do, not enumerated in pressed bales	...	...	...	...	...	...	...
Do, not enumerated in bales	...	...	...	...	...	...	...

* Or 20 cwt. at steamer's option. (a) Singapore and Penang.

NOTES TO THE TONNAGE SCHEDULE.

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. dead-weight, to the ton.

Cylindrical packages that weigh less than 20 cwt. 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 lengths 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., 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 dead-weight ton of 2,240 lbs. shall be considered as the equivalent of 1,016 kilos.

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 levied by the Port Commissioners on ordinary merchandise at flat overhead rates per ton by weight and/or measurement. There are but few exceptions to this rule and these are detailed hereunder.

A comprehensive classification of merchandise giving indications as to which are chargeable on a weight basis and which by measurement, is included in the printed schedule issued by the Port Commissioners but in the main the charges are payable on the same basis as that on which freight is usually charged by ship-owners. Charges are all payable in advance in cash but it is found a convenience and a considerable safeguard by important shippers to work on a Deposit Account system with the Port Commissioners thus obviating the necessity for cash payments at wharves and elsewhere.

The following is extracted from the Port Commissioners' schedule:—

	Landing Charges on Imports	Shipping Charge on Exports.
	Rs. A. P.	Rs. A. P.
Ordinary Merchandise (not exceeding one ton per package in measurement or weight.)	0 1 0 per cwt. or 0 0 8 per c. ft.	0 1 0 per cwt. or 0 0 8 per c. ft.
Exceptions—		
Pyrites and ores in bulk ...	2 6 0 per ton.	
Coal and Coke in bulk ...	0 5 0 "	
Salt in bulk ...	0 5 0 "	
Lead ...	.....	2 11 0 per ton.
Ores in bulk or bagged (including zinc concentrates, copper matte, speiss, lead slag, lead concentrates and waste fram) ...		2 7 0 per ton.
Bricks, per 5 ...	2 3 0	2 3 0
Bricks, fire, per 500 ...	2 3 0	2 3 0
Bricks, salt glazed, per 500 ...	3 0 0 each.	3 0 0 each.
Casks and barrels, empty, per 12 ...		
Drums, empty, up to 12 inches diameter per 100 ...		
Drums, empty, over 12 inches and up to 24 inches diameter per 50 ...	2 3 0	2 3 0
Drums, empty, over 24 inches in diameter per 10 ...		
Earthenware pots and chafins, per 1,500 ...		
Motor cycles, unpacked ...	1 0 0 each.	1 0 0 each.
Motor cycles with side car, unpacked, each ...	2 0 0	2 0 0
Motor cars and tractors, unpacked ...	5 0 0 each.	5 0 0 each.
Motor lorries and buses unpacked on own wheels ...	10 0 0 each.	10 0 0 each.
Rickshaws, per 2 ...		
Sampans, each ...	2 3 0	2 3 0
Tiles, Marcellis flooring and country roofing, per 1000 ...		
Tiles, Mangalore and Marcellis roofing, per 750 ...	2 3 0	2 3 0
Tins, kerosine and petrol, empty per 500 ...		
Cocoanuts ...	0 5 0 per 500.	5 0 0 each.
Buffaloes ...	5 0 0 each.	10 0 0 each.
Baby elephants under 5 ft. high ...	10 0 each.	20 0 "
Elephants ...	20 0 "	
Horses, mules, cows and other cattle ...	4 0 0 "	4 0 0 "
Ponies, donkeys, calves ...	2 0 0 "	2 0 0 "
Sheep, goats, dogs and other small animals ...	0 6 0	
Turkeys and geese, loose ...	0 4 0 per doz.	
Fowls and ducks, loose ...	0 2 0 "	
Excepted articles ...	$\frac{1}{2}$ ad valorem	$\frac{1}{2}$ ad valorem

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.	Chargos.
All descriptions of goods except those named below—	90 cwt. or 50 c. fr. at Commissioners' option.	Rs. A. P.
Bamboos up to 1 inch diameter	500	
Bamboos over 1 inch diameter...	250	
Bicycles, loose	5	
Bricks, loose	5	
Carrings	1	
Carts, hand or bullock	2	
Oak and barrels, empty	12	
Cocoanuts	100	
Drums, empty, up to 12 inches diameter	500	
Drums, empty, over 12 ins. dia. and up to 24 ins. diameter	50	
Drums, empty, over 24 inches diameter	10	
Earthenware pots and chatties	500	0 5 0
Grass, fresh	40 bundles.	
Matches in cases	6 cases.	
Matches in tins	72 tins.	
Motor cars, unpacked, on own wheels	1	
Motor carrier and boxes unpacked, on own wheels	1	
Motor cycles	2	
Rickshaws, loose	2	
Sampans	1	
Tiles, Marcellis flooring and country roofing	1,000	
Tiles, Mangalore and Marcellis roofing	750	
Tins, kerosine and petrol, empty	250	
LIVE STOCK—		
Buffaloes	each.	0 3 0
Cows, Bullocks, Horses, Ponies, Mules and Donkeys	"	0 2 0
Calves	"	3 0 0
Elephants	"	1 8 0
Baby Elephants under 5 years	"	0 1 0
Sheep, Dogs, Goats and other small animals	"	0 1 0
Turkeys and geese	dozen.	0 6 0
Fowls and Ducks	"	

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, 63 cents, being equivalent to 1d. English. Nickel: Ceylon 5 cent. piece. Silver: Indian rupee = (100 cents), equivalent to 18. 4d.; and Ceylon 50 cent., 25 cent. and 10 cent. pieces. Ceylon Government currency notes of Rs. 1,000; 100; 50; 5; 2 and 1. On December 31st, 1926, the value of currency notes in circulation was Rs. 62,744,615.

CHINA.

MONEY.

The currency of China is on a silver basis, and consists of *tiaels*, dollars, copper cash, and bank notes. The *tael* is really a weight of silver (*tael*, an ounce) of a certain degree of fineness. Theoretically it is divided into 10 *mace*: 1 *mace*=10 *candareen*. The denominations of the dollar are: 1 dollar=100 coppers; 1 copper = 10 *cash*; 1 *cash*=10 *wen*. The *tiael* varies in different parts of the country; the principal *tiaels* being (1) the *halfwan* or *Hong Kong tael* weighing 583½ grains *tiael* was equal to the *halfwan* or *Tientsin tael* at par, 3% 12d.; (2) the K'ing'up or treasury (in 1925 it was equal to the halfwan) *K'ing'up tael* weighing 672½ grains *tiael*; (3) the *Tasoping tael* weighing 565½ grains *tiael*. These are all called treasury *tiaels*. The principal local *tiaels* are:—(1) Peking or *Kungfah tael*; (2) Tientsin or *Hing tael*; (3) Shanghai or *Pao tael*; (4) Canton *laet*; (4) Newchwang *tael*. There are also many other *tiaels*. Different *tiaels*, above which there is unparalleled currency every province in the country. A *dollar* should be equal to 100 coppers, in fact it is worth almost 350 coppers in some parts of the country. Varying from day to day. In the Treaty of September 5th, 1902, between China agreed with Great Britain to take the following steps to provide a uniform national coinage scheme, and an Imperial Decree was issued for purposes thereof commanding the introduction of a uniform *tiao-chien* currency, of which the unit must be a silver coin of one-tenth touch weighing 1 K'ping or Treasury-scale *tiao-chien* of value .910. This decree was cancelled by a further decree of October 5th, 1902 establishing the silver dollar (*yuan*) of the touch and weighing .72 Treasury-weight *tiao-chien* coins (50c., 25c., 20c., and 10c.) were also definitely established as legal tender. The *tiao-chien* of 100 *wen* weight specified, while provision was made for further subdivision down to nickel, 2c., 1c., .5c. and 1/10c. copper) of the same weight to be struck down later. The minting of these silver coins has begun, but is held down later.

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 575·8 grains, somewhat less than the Haikwan tael, which weighs 583·3 grains. The Tsaping tael, weighs 565·65 grains. The Shanghai (local) tael is a money of account, 100 of which were formerly equivalent to 98 taels of the actual sycee representing the old Tsaping tael. Its weight in grains is 565·65.

Several efforts have been made to standardise the dollar. 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 was intended 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 was also designed to force the provincial mints to raise the standard of coinage. At the annual conference of the National Bankers' Association, held in Pekin, on 15th April 1924, the member banks offered to underwrite a further loan of 3,000,000 dollars for the purpose of completing the Mint, on condition that they be given full powers of management. This the Ministry of Finance promised to do, but owing to political conditions, an attempt to raise the second loan failed, and the available funds having been exhausted in preliminary work, the Government declared a suspension of the scheme on 18th August 1924.

Standardised banking terms were adopted for the first time throughout the country on 1st July 1924.

WEIGHT.

10 <i>Ssu</i>	... = 1 <i>Hao</i> .
10 <i>Hao</i>	... = 1 <i>Li</i> .
10 <i>Li</i>	... = 1 <i>Fên</i> (Candareen).
10 <i>Fên</i>	... = 1 <i>Ch'ien</i> (Maes).
10 <i>Ch'ien</i>	... = 1 <i>Liáng</i> (Tael) = 37·301 grammes.
16 <i>Liáng</i>	... = 1 <i>Chin</i> (Catty) = 596·816 grammes.

CAPACITY.

10 <i>Sho</i>	... = 1 <i>Ko</i> .
10 <i>Ko</i>	... = 1 <i>Sheng</i> .
10 <i>Sheng</i>	... = 1 <i>Ton</i> = 10 352·688 lires
5 <i>Ton</i>	... = 1 <i>Hu</i> .
2 <i>Hu</i>	... = 1 <i>Tan</i> . Commodities, even liquids, such as oil, spirits, etc., are commonly bought and sold by weight.

LENGTHS.

10 <i>Fên</i>	... = 1 <i>Ts'un</i> (inch).
10 <i>Ts'un</i>	... = 1 <i>Ch'ih</i> (foot) = 32 metres.
10 <i>Ch'ih</i>	... = 1 <i>Chang</i> = 3·2 metres.
180 <i>Chang</i>	... = 1 <i>Li</i> = 576 metres.

By treaty between Great Britain and China, the *Ch'ih* of 14 1/2 English inches has been adopted as the 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; according to treaty, also, the *Tael*, *Catty* and *Pieul* have been fixed at 1 1/2 oz., 1 1/2 lb., and 15 1/2 lb., averdupois respectively. 1 *Mow* = 1/2 of an acre. Except for customs purposes, however, there is just as much confusion in weights and measures throughout the country as there is in currency. For a long time the Government has been trying to induce the provinces to adopt standardised weights and measures, but only Shansi has so far adopted the system.

INDIA AND DEPENDENCIES.

The money, weights and measures of India :—

The <i>Pie</i> .	4 Annas
3 <i>Pies</i>	= 1 <i>Pice</i> 8 Annas
4 <i>Pice</i> or 12 <i>Pies</i>	= 1 <i>Anno</i> . 16 Annas = 1 Rupee
2 Annas.	

Prior to September 1920, 15 rupees = £1.

The average rate of exchange of the rupee has been : 1923-24, 1s. 4·46d.; 1924-25, 1s. 5·51d.; 1925-26, 1s. 6·08d.; and 1926-27 1s. 5·902d.

The rupee weighs one tola (toila = 180 grains troy) 91·6 fine

Nickel 1·24, and 8 anna pieces have been introduced into India (1919).

The sum of 1,00,000 rupees is called a 'lakh' and of 1,00,00,000 a 'crore' of rupees. A lakh of rupees when the rupee is 1s 6d. is equivalent to £7,500.

WEIGHTS AND MEASURES.

The <i>Mauud</i> of Bengal of 40 <i>seers</i>	=82.26 lbs. avoirdupois.
" " Bombay	=28 lbs. nearly.
" <i>Tola</i>	=180 grs.
" <i>Seer</i> of 80 <i>tolas</i>	=2.037 lbs.
" <i>Guz</i> of Bengal	=36 inches.

JAPAN.

The present monetary law came into force in October, 1897, by which gold standard was adopted. The unit of value is 0.75 gramme of pure gold, and is called the *yen*=25. 0*d.*, 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 (10 and 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 $\frac{1}{2}$ *sen* pieces are used as formerly:

WEIGHTS AND MEASURES.

The <i>Kin</i>	=160 <i>Momme</i>	...=1.323 lbs. avoirdupois
" <i>Kwan</i>	=1,000 "	...=8.267 "
" <i>Sun</i>	...	...=1.193 inch.
" <i>Shaku</i> (10 <i>Sun</i>)	...	...=11.930 inches.
" <i>Ken</i>	=5 <i>Shaku</i>	...=5.965 feet.
" <i>Cho</i>	=60 <i>Ken</i>	...= $\frac{1}{2}$ mile, 5.4229 chains
" <i>Ri</i>	=36 <i>Cho</i>	...=2.444 miles.
" <i>Risq</i>	...	...=5.9552 sq. miles.
" <i>Tsubo</i>	...	...=3.9538 sq. yds.
" <i>Cho</i> land measure	...	...=2.45 acres.
" <i>Koku</i> , liquid	...	...=39.6804 gallons.
" " dry	...	...=4.9601 bushels.
" <i>To</i> , liquid	= $\frac{1}{16}$ <i>Koku</i>	...=3.9880 gallons.
" " dry.	...	...=1.9851 peck.

The metric system was made obligatory by a law passed in March 1921 but has not yet been enforced. The following rates are recognised:—

<i>Metre</i>	...	...=3.3 <i>Shaku</i> .
<i>Gramme</i>	...	...=0.266667 <i>Momme</i> ($\frac{1}{3}$ <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 6.048 grammes of fine gold. The unit of the silver coinage is the guilder or florin, weighing 10 grammes, .945 fine and containing 9.45 grammes fine silver.

Gold is legal tender, and the silver coins issued before 1873.

The Principal coins are—

The *guilder*, *guilder* or *florin* of 100 cents = 1*s.* *sd.*, or 12*g.* = £1
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 $\frac{1}{2}$, 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>Amsterdamsh Pond</i>	...=1.09 lb. avoirdupois.
" <i>Pikol</i>	...=133½ "
" <i>Katty</i>	...=1½ "
" <i>Tjenghal</i>	...=4 yards.
" <i>Paal</i> (Java)	...=1,507 metres.
" <i>Paal</i> (Sumatra)	...=1,852 metres.
" <i>Square Paal</i>	...=227 hectares=591.18 acres.
" <i>Bouw</i>	...=1.7537 acres.

The legal coins of 10, 5, 2½, 1 and $\frac{1}{2}$ 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 $\frac{1}{2}$ 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. A gold standard is now under consideration by the Ministry of Finance.

The coins in circulation with their values calculated at exchange 1 £ = 50 *kran*, are:—

Nickel Coins:—One <i>Shahis</i> = $\frac{1}{10}$ <i>Kran</i> ..	24d.
Two <i>Shahis</i> = $\frac{1}{5}$ <i>Kran</i> ..	48d.
Three <i>Shahis</i> ..	72d.
Silver Five <i>Shahis</i> = 10 <i>Pul</i> = $\frac{1}{2}$ <i>Kran</i> ..	120d.
Ten <i>Shahis</i> = $\frac{1}{10}$ <i>Kran</i> ..	240d.
One <i>Kran</i> = 20 <i>Shahis</i> ..	480d.
Two <i>Kran</i> ..	960d.
Five <i>Kran</i> ..	2400d.

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 $\frac{1}{2}$ lb.) to one silver *kran* (4½d.). The Government then decided to introduce a nickel coinage instead: great quantities of five and ten centime pieces, of same size and weight as those current in Belgium, and of the nominal value of $\frac{1}{10}$ and $\frac{1}{5}$ *kran*, were coined at Brussels and put into circulation in the autumn of 1900. Nickel coin has since then been minted at the Birmingham Mint.

Gold Coins are:— $\frac{1}{2}$ *Toman*, $\frac{1}{4}$ *Toman*, 1 *Toman* and 2 *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 *kran*s (now worth 4s.) but a gold *Toman* is now worth about 16 *kran*s (6s. 6d.).

Accounts are reckoned in *dinars*, and imaginary coin, the thousandth part of a *tomans* of ten *kran*s. A *kran* therefore = 1,000 *dinars*; one *Shahi* = 50 *dinars*.

WEIGHTS AND MEASURES.

The units of weight is the *mishkal* (71·6 grains) sub-divided into 34 *nakhods* (2·96 grains) of 4 *gandun* (74 grains) each. Sixteen

mishkals make a *sir*, and 40 *sir* = 1 *batman* (7½ cwt.). 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>Abdassis</i> ..	640 <i>Mishkals</i> =	654 lbs.
<i>Man-i-Noh Abdassi</i> = 9 <i>Abdassis</i> ..	= 720 ..	= 730 ..
<i>Man-i-Kokuk</i> (the old man) ..	= 1,000 ..	= 1014 ..
<i>Man-i-Shah</i> = 2 <i>Tabriz Mans</i> ..	= 1,280 ..	= 1298 ..
<i>Man-i-Ray</i> = 4 ..	= 2,560 ..	= 2596 ..
<i>Man-i-Bander Abdassi</i> ..	= 840 ..	= 852 ..
<i>Man-i-Hakemi</i> = 16 <i>mans</i> of ..	= 720 ..	= 11680 ..
Corn, straw, coal, etc. are sold by <i>Kharidr</i> ..	= 100 <i>Tabriz Mans</i> =	654·04 ..

3½ *Kharidr* = 1,963·92 lbs. = 1 Short ton (very neatly)

Great attempts are being made to bring these to a decimal system.

The unit of measure is the *zar* or *gaz*; of this standard several are in use. The most common is the one of 40·95 inches; another, used in *Azerbaidjan*, equals 44·00 inches. A *farsakh* theoretically = 6,000 *zar* of 40·95 inches = 3·87 miles. Some calculate the *farsakh* at 6,000 *zar* of 44·00 inches = 4·17 miles. It is about 3½ miles in South Persia and about 4 miles in the north.

The measure of surface is *jerib* = 1,000 to 1,005 square *zar* of 40·95 inches = 1,294 to 1,379 square yards.

RANGOON.

The measure of weight is the *ersa* which equals 3·60 lbs. One hundredth part of a *ress* is a *tical*.

The measure of capacity is the basket. This varies very much in different parts of the country but in the Rangoon Municipal Bazaar the standard bushel basket is enforced. Elsewhere a basket is an indefinite and fluctuating measure.

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>talas</i>)
100 <i>Viss</i> ..	= 360 lbs.

MEASURES OF CAPACITY

1 <i>Lanyet</i> ..	= 1 <i>Gill</i> .
9 <i>Lanyets</i> ..	= 1 <i>Pint</i> .
9 <i>Lanyans</i> ..	= 1 <i>Pint</i> .
9 <i>Zolny</i> ..	= 1 <i>Quart</i> .
9 <i>Byee</i> ..	= 1 <i>Gallon</i> .
9 <i>Zeyoot</i> ..	= 1 <i>Peck</i> .
9 <i>Srit</i> ..	= 1 <i>Bushel</i> .
9 <i>Hkwai</i> ..	= 1 <i>Bushel</i> .

SIAM.

The silver tical (officially called baht) weighs 15 grams '900 fine. 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. The currency actually in use is mainly in the form of notes of various denominations of from 1 to 1,000 ticals. In addition to the tical the following coins are now actually in use:—(Silver) the *Salang* piece = $\frac{1}{2}$ tical; the 2 *Salang* piece = $\frac{1}{2}$ tical; (nickel) the 10 *Salang* piece = $\frac{1}{10}$ of a tical; the 5 *Salang* piece = $\frac{1}{20}$ of a tical; and (bronze) the *Salang* = $\frac{1}{100}$ of a tical. The fineness of the subsidiary silver coins (2-*Salang* and 1-*Salang* pieces) was, by the Gold Standard Act, fixed at '800, but in July 1919, the fineness was reduced to '650.

In 1924 a law was passed for the introduction of the metric system as optional in 1925, to become compulsory in 1930. The metric systems has already been adopted in many of the Government departments and on State railways. The customary measures of weight are:—

MEASURES OF WEIGHT.

1 <i>Tical</i>	...	=	15 Grams or approximately '53 oz.
$\frac{1}{4}$ <i>Ticals</i>	...	=	1 <i>Tamlung</i> (60 grams of 24 oz.)
20 <i>Tamlungs</i>	...	=	1 <i>Chang</i> (12 kilograms or 2 lbs. 10.3 oz.)
1 <i>Pikul</i> or <i>Hop</i>	...	=	60.48 Kilograms = 133½ lb. = 100 <i>Catties</i> of 1½ lb. which is the only usually, used in commerce.

MEASURES OF LENGTH.

The unit of length is the *Wah*.

1 <i>Niu</i>	...	...	= '83 inches.
12 <i>Niu</i>	...	...	= 1 <i>Kaup</i> (10 inches).
2 <i>Kaup</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 *lonaku* = $\frac{1}{16}$ litre.

STRAITS SETTLEMENTS.

MONEY, WEIGHTS AND MEASURES.

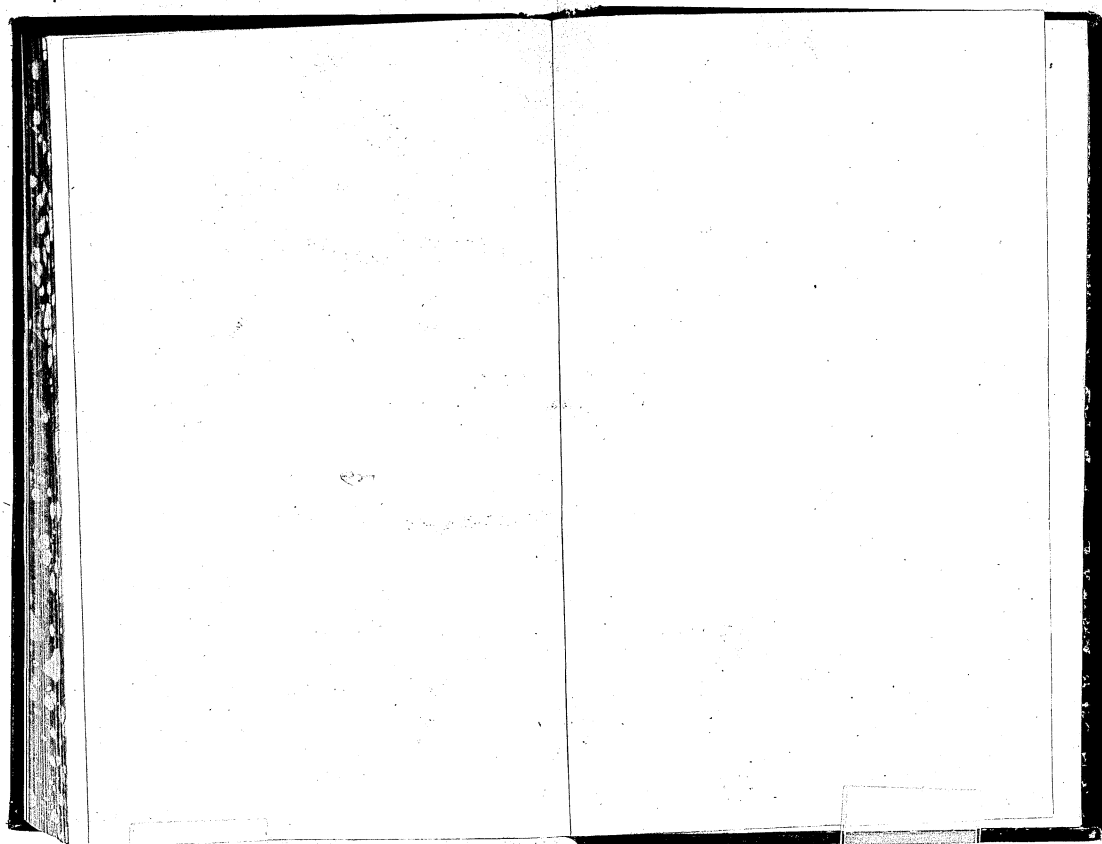
The dollar, value 2s. 4d. is the standard coin of the Colony, and with the half-dollar and the British sovereign is legal tender

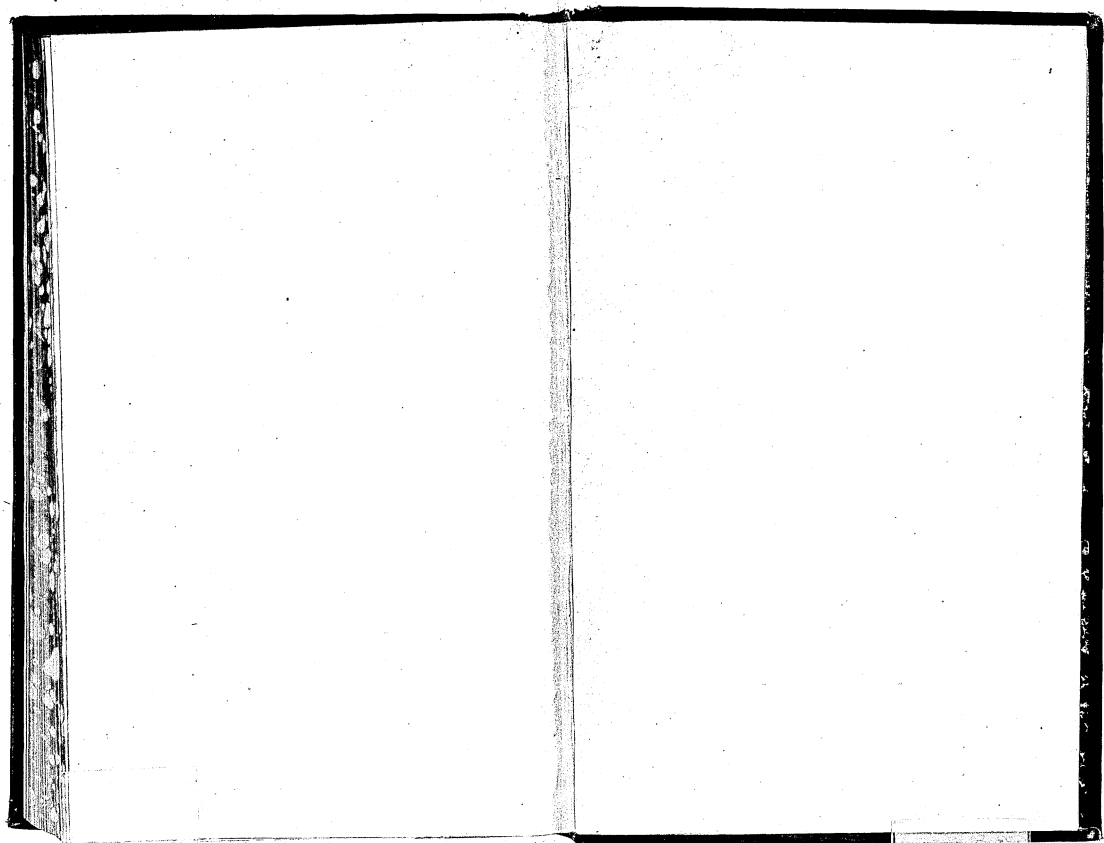
for the payment of any amount. A Bill was introduced in 1923 to base the currency on British sterling. Subsidiary silver coins are 20, 10 and 5-cent. pieces; nickel five cent. pieces; copper cents., half cents., and quarter cents. On December 31st 1925, Government currency notes to the value of 161,432,313 dollars were in circulation.

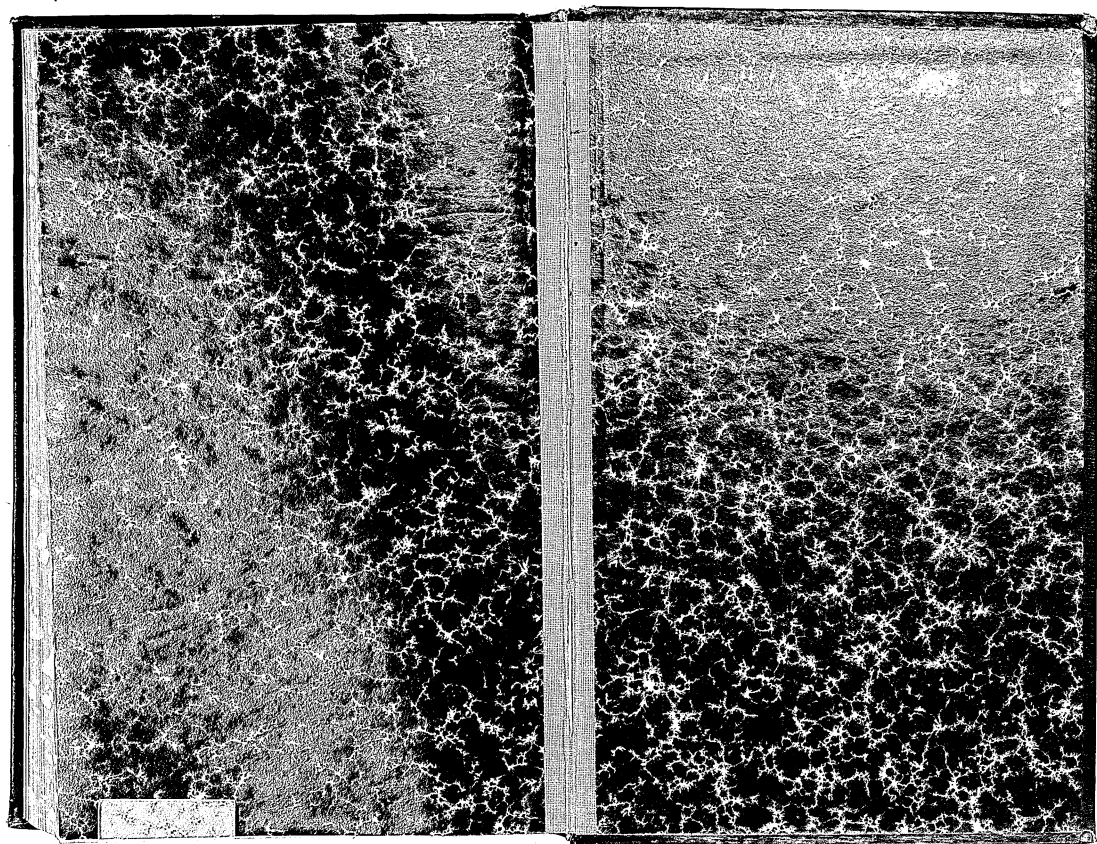
The measure of length in use in the Settlements is the English yard, with its divisions and multiples, and land is measured by the English acre. The native terms are however, still in use. Commercial weights are:—

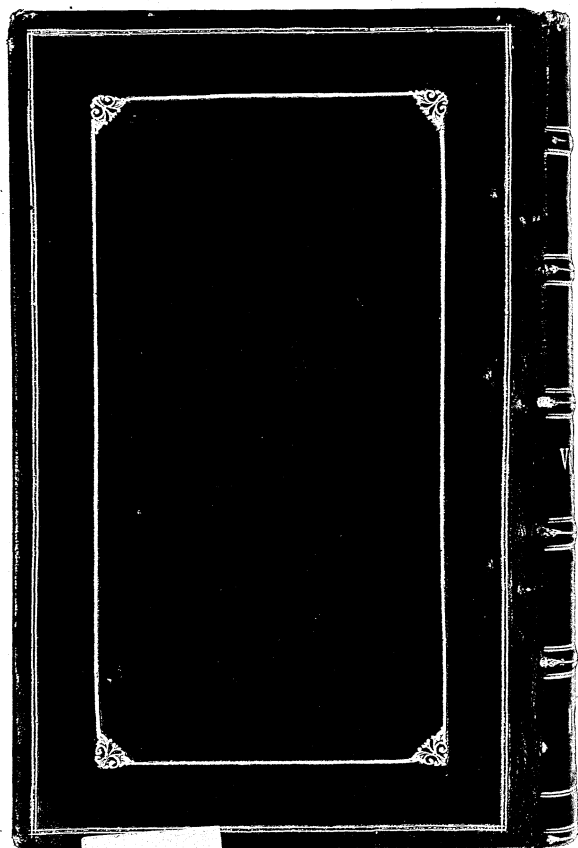
1 <i>Kati</i>	=	16 <i>Tahit</i>	=	1½ lb. avoirdupois.
1 <i>Pikul</i>	=	100 <i>Koti</i>	=	133½ " "
1 <i>Koyan</i>	=	40 <i>Pikul</i>	=	5,335½ " "

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 9,064 grams. This gives 142,628 lbs. as the weight of the pikul, and 5,705,143 lbs. as the weight of koyan. The measures of capacity throughout the Colony are the *gantang* or gallon, and *chupak* or quart.









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