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# BENGAL CHAMBER OF COMMERCE

ANNUAL GENERAL MEETING 1932.

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# 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, Calcuta, on Friday, the 26th February 1932, at 3 o'clock F.M., The Howinze Sim PHILE BROWES, G.B.E., President of the Chamber, in the chair

The following members of the Chamber were present :--

| Мв.            | G. R. CAMPBELL<br>A. O. BROWN                                   | } Messrs. Mackinnon, Mackenzie &<br>} Co.                            |
|----------------|---|--|
| ,,<br>,,<br>,, | J. MEIN AUSTIN, M.L.O.<br>C. G. Arthur<br>R. Baker<br>F. Graham | ) ,, Jardine, Skinner & Co.  |
| ,,<br>,,       | J. REID KAY<br>T. C. CRAWFORD                                   | } ,, James Finlay & Co., Ld.   |
| ,,             | DUNCAN CAMPBELL   | The Chartered Bank of India,<br>Australia & China.                   |
| ,,<br>,,       | T. E. CUNNINGHAM<br>M. A. HUGHES                                | ) Messrs. Turner, Morrison & Co.,<br>) Ld.                           |
| ,,<br>,,       | R. A. Towler<br>H. H. Burn                                      | } ,, McLeod & Co.  |
| ,,<br>,,       | RICHARD SMITH<br>L. C. Buss                                     | } The Burmah Shell Oil Storage &<br>} Distributing Co., of India Ld. |
| <br>33         | T. T. K. Allan<br>D. D. Storrar                                 | } The National Bank of India Ld.                                     |
| ,,<br>,,       | T. LAMB<br>A. B. CARTER   |  |
|                |   | } ,, Barry & Co.   |
|                | F. S. LITTLE<br>G. A. PADGETT                                   | } ,, Blackwood, Blackwood & Co.                                      |

| Jate       Jate       Jate       Jate       Jate         Ma. Husny Binkaye M., R. Kue  |  |                                  |  |
|--|--|----------------------------------|--|
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| ,, A. T. WESTON                             |               | Director of Industries.                  |
| ,, T. M. AINSCOUGH, C.I                     | 3.E.          | H. M. Senior Trade<br>Commissioner.      |
| " R. B. WILLMOT                             |               | H. M. Trade Commissioner at<br>Calcutta. |
|   |               | Gaiontia.                                |

The notice convening the meeting having been taken as read, the President said --GRWITANEN, I have the honour to present to you the report of the Chamber for the year 1931 and the accounts, copies of which were issued to you a few days ago; and in accordance with the usual practice I propose, in doing so, to comment on some of the principal matters that have engaged the attention of the Chamber during the year.

# HIS EXCELLENCY THE GOVERNOR,

In the first place, however, I wish to make a reference to our Governor, His Excellency Sir Stanley Jackson, whom we are shortly to lose. When spectaking in the presence of His Excellency in this hall in December hast, at the opening of the Associated Chambers annual meeting, I expressed the hope that in the days to come he would have many happy memories of his stay among us, notwithstanding the fact that the latter portion of his term of office had been so overshadowed by political and other maxieties. A few weeks later he was looking straight in the face of death at the hands of a would-be-murderer, and His Excellency's bearing during this trying ordeal—so entirely in keeping with the finest thaditions of public service—has filled us all with admiration.

We have reason to be profoundly grateful that in this situation of grave emergency His Excellency had beside him men of the cool resource shown by the Viec-Chancellor of the Calculta University, Sir Hasan Suhrawardy, and the Chief Executive Officer of the Corporation, Mr. J. C. Mukerji, but for whose presence of mind and ready intervention His Excellency would most probably have lost his life. These acts of Sir Hasan Suhrawardy and Mr. Mukerji will long be remembered by us all as instances of conspicuous gullanty in a moment of great personal danger.

I took the earliest opportunity of waiting upon His Excellency on behalf of the British commercial community of Calcutta to convey to him and Lady Jackson our respectful congratulations on his providential escape.

THE BUSINESS COMMUNITY AND POLITICS.

We have, gentlemen, on more than one occasion in recent years reminded ourselves or been reminded that as a Chamber of Commerce our primary interest is in business, and not in polities. There is little need of the reminder, and if we find that we are bound to take part in political and consistintional diseasions the reason is threefold. In the first place, there was a time when, rightly or wrongly, we felt that we could leave it all to Government, that they would and could stand between us and any legislation



that might react to our prejudice, and that there was no need for us-indeed, we were not given much opportunity-to share the political burden. Of course that is all changed now, and it is incumbent upon us, for the protection of our own great interests. to accent our part in political life and work. In the second place, in these arduous days it is up to every community to give any help that may be in its power towards the solution of the difficult problems that I need not enumerate, but which sometimes appear more and more difficult with every attempt that is made to solve them. It is only right that we, who spend the best part of our lives in this country-a fact that is not sufficiently appreciated in some quarters-should give such help as we can. This brings me to the third reason that I have in mind, namely, that speaking broadly and apart from officials, the only people whom we have available to undertake political duties must be provided by the small professional community and the larger, but still limited, business community. There is no leisured class of our own community here to whom we can look for politicians.

I notice that the retiring President of the Chamber, speaking here, two years ago, touched on this subject and spoke of the importance of stimulating a political interest on the part of men who have still a good many years in India ahead of them, and urged that it should not be left mainly to seniors approaching the end of their term to undertake the heavy responsibility of a political career without, perhaps, any previous experience of such work. I am glad to say that during the past year there has been a very marked, and very gratifying, movement among the younger men of our community in Calcutta towards an effective interest in political and constitutional questions. (Hear, Hear) I speak with great sympathy for the movement, because to my mind the creation of a political consciousness among those who will come after us is all to the good, and I hope that the development will be encouraged and assisted in every possible way. Public representative work, such as membership of any of the legislatures or of the municipal corporation of this city, entails heavy sacrifices on the time and energies of those who are prepared to undertake it, and we should be glad to feel that a school of political thought is forming in Calcutta to which we can look with confidence for assistance in political and public

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work. We should also, I think, take this opportunity of recording our grateful thanks to those members of the Chamber who have represented us on these bodies during the past year.

THE ROUND TABLE CONFERENCE AND THE PRESENT SITUATION.

And now, gentlemen, you will naturally expect me to make more than passing reference to the Round Table Conference and the present situation. I have explained why, in my view, we business men must share the political burden : and I do not hesitate to say that, great as the need is now, it is likely to be even greater in the future. The constitution of the country is in the melting-pot. for much as the Round Table Conference has achieved, much still remains to be done. The report before you states that the outstanding features of the latter part of the year were the Conference and the situation which developed rapidly at the close of the year and culminated in Government's being forced to take drastic action against the Congress. The two matters are, as you of course know. closely associated, but I must deal with them separately. Your Committee were very fully occupied through a considerable portion of the year in work preparatory to the Conference, as they had to undertake, with the help of a special Sub-Committee, the framing of the memoranda on general commercial safeguards, and on financial safeguards, which were handed to the delegates who represented our community at the Conference. The work involved was considerable, but it was necessary, and in regard to much of it there was, as I am sure members of the Chamber will understand, no possibility of prior consultation with them.

Indeed, I feel that this section of the Committee's report gives but little idea of the enormous variety of subjects which had to be dealt with in preparation for the Round Table Conference, a position which is, however, inevitable in the circumstances; and equally, it cannot convey to you an understanding of how much we owe to our delegates at the Conference, and in particular, I think I may say, to Sir Hubert Carr, who led the delegation, and to our Vice-President, with whom, naturally, we had been in the closest consultation before he went home. Mr. Benthall is unfortunately unable to be with us today, and he has asked me to convey to you



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his apologies for his absence : but he has had to go to Delhi ta attend a meeting of the Consultative Committee which, under the presidency of the Viceroy, is following up the work of the Conferonce. You had, however, the opportunity of hearing him last month when, shortly after his return from London, he gave an address on the objects of the delegates who attended the Conference on our behalf, how they worked to achieve those objects, and what the Conference itself had achieved. In view of the detailed explanation which he then gave, I do not think that I need refer further to this subject, particularly as there are several other matters upon which I wish to touch. But I would invite your special attention to the extract which is printed, towards the end of our report, from the Fourth Report of the Federal Structure Committee : the extract gives their views on the subject of Commercial Discrimination, a subject about which we have heard a great deal, and are likely to hear more, and which will call for the continued close consideration of the Chamber. The precise method by which protection against discrimination can most effectively be provided is, as many of you know, a matter that has given rise to much discussion, and I commend this very difficult subject to the incoming Committee.

## THE INDIAN FRANCHISE COMMITTEE.

We have recently had with us in Calcutta the Indian Franchise Committee, one of the Committees which are now carrying on work in continuation of the Round Table Conference. Before they began their detailed enquiries in the provinces the Franchise Committee issued a questionnaire, and as very little time was available for its consideration, and for the formulation of replies on behalf of the Chamber, there was no possibility of consulting the views of members. You have, however, had the opportunity of reading the two Notes which were submitted. The first of these, which was prepared by a Joint Committee of the European Association and the Chamber, dealt with the general questionnaire on subjects such as the general extension of the franchise, the qualifications to be preactivel, the representation of the depressed classes, the franchise for habor, the aldecation of seats, in the Federal legislature, to the British Indian provinces; and the second ìź

Note dealt specially with the question of the representation of snerial interests such as commerce, a matter in which this Chamber is naturally very closely concerned. The oral examination of representatives of the Chamber and the European Association took nince last week at a joint sitting of the Indian Franchise Committee and the Bengal Provincial Committee, and several questions were then raised which the Chamber was asked to consider further. These will in due course come before the new Committee of the Chamber. To some extent, the replies which it is possible to give to the different questions can be only provisional, because much depends on the type of legislature that is finally decided uponwhether, for instance, Bengal is to have two Chambers, whether election to the Upper House of the Central legislature is eventually direct or indirect, and so on. Indeed, the whole of this franchise question involves considerations of great complexity, to a much greater extent than one is apt to realise before having occasion to examine it closely.

### GOVERNMENT AND THE CONGRESS.

1 said a moment ago that the Round Table Conference was closely associated with the situation which developed rapidly at the close of the year, leading up to the action, the drastic action, which Government was at last compelled to take against the Congress. I think that all of us foresaw that such action would be necessary, for Mr. Gandhi's attitude had for some time appeared to make it inevitable. However desirous a Government may be of maintaining an atmosphere, there must be a limit to the extent to which they are prepared to allow license to forces that have come to be subversive of law and order and of all good government. We do not need to be politicians, we do not need to be in the confidence of the Government and its officers, we do not need even to be merchants whose business has been prodded at, ridiculed, boycotted, call it what you will, we do not need to be any of these, to know that the Congress had far exceeded any reasonable bounds. The history of the Indian National Congress during the past year or two, and its final proscription, make sorry reading; for there are many, both in this country and in other countries, who had a genuine respect for it at one time when it was doing laudable work in the



I hold, gentlemen, that the Government of this country had no option but to take the action which they did, and that they are entitled to the sympathy and support of all classes in suppressing what had come to be an anti-social movement. We know that attempts are daily being made to close shops in the bazar, that the old insidious forces of intimidation have by no means been suppressed out of existence, that constant care and vigilance are still necessary to keep them under, that there is an underground movement still being carried on to promote difficulty and discord. But does anyone seriously imagine that political advancement is to be extorted by these sorry exhibitions such as Clive Street and other places in India see far too much of, the provocative attempts to work up a boycott against this or that business concern which, mark you, employs, and provides a living for, far more Indians than it does Europeans? Government by Ordinance is not, and never has been a system of government that we would have for choice; but, remembering the miseries of the Civil Disobedience campaign of two years ago, no Government worthy of the name could tolerate a renewal of activities which were bound to lead to a repetition of these, and in all probability to worse.

There is, too, the terrorist mensee. I know that Congress leaders have dissociated themselves from the cult of terrorism, that the Congress press has repudiated the bomb and the revolver; but neither the leaders nor the press can control this sinister organisation, for it is patent to the world that there is an organisation behind the immature youths and girls who have been drawn into the web. Self-Government, or any other kind of Government, will be little good to this country and to the people in it if this foul blot on the shield of Bengal is not enseed. It is the solerm daty of every citizen, whatever his political creed, to stand on the side of xì

authority in helping to erase it; and now is the time for all good men and true to come to the nid, not of the party, but of the country. One of the most elementary of social laws surely is that eivilisation has no place for the murderer; he must be outcust and outlawed, and to this end something more than lip-service is required, and is expected, from these who claim to be good eitkeens.

Before I conclude this portion of my remarks I wish, gentlemen, to say a word or two about the strain that has been imposed, by reason of the situation, upon the different branches of the public service. I have already said that government by Ordinance is not a system of government that we would have for choice. Nor is it, I venture to say, a system to which the administrative or the executive services are partial. Day after day we have seen Government and its officers pilloried and censured. The police in particular have to carry out their duties in the fierce glare of the limelight, constantly criticised, constantly attacked; and I feel sure that this Chamber, standing as it has always done on the side of respect for law and order, but never hesitating to criticise where criticism is necessary. I feel sure that the Chamber will desire to record its appreciation of the work of our civil and other public services, and in particular the police, during a period of great difficulty and continued anxiety. (Hear, hear.)

#### THE WORLD SITUATION.

I said a minute ago that in all probability a renewal of Civit Disobedience would have led to even worse results than were experienced in 1930. What I had in mind is the more difficult economic situation, consequent on the continuation, and deepening, of the world-wide depression. It is ture that there have been a few glimpses of sunshine through the clouds—the reduction of the home bank rate a week ago and of our own bank rate yesteday were two of them—and I have certainly no wish to be thought anything but optimistic or at any rate hopeful : but the situation is still obscure, and any unsetting influence is bound to make itself felt the more intensely in such circumstances. I do not intend—time does not in any event allow me—to attempt an analysis of the causes of the word situation, and



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indeed we have most of us seen, and listened to, as much wisdom on the subject as we can readily absorb. Certainly we have had the situation brought home to us in more ways than we like, in business stagnation, emergency budget provisions, retrenchment. We have seen Great Britain and other countries go off the gold standard, and we have watched with doubt and considerable apprehension what the outcome might be. We have debated the hoarding of gold in America and in Prance, the raising of tariff walls, the question of Imperial and other preferences, the decline of commodity prices, the extraordinary situation of a world with abundant crops but suffering from the wholesale sterilisation of buying power.

The one thing upon which there does appear to be a large measure of agreement is that the most important factor responsible for the present malaise is to be found in the war debts situation. The position has been described very appropriately in this way, that the great difference between an ordinary loan from one nation to another and a war debt is that in the one case the loan creates a corresponding asset, whereas in the other case nothing remains but a liability. Even in America there is a very strong feeling that the time has come when these war debts should be finally cancelled. It is becoming more and more realised that the new era for which we are waiting and waiting is not likely to dawn until this incubus on the world has been got rid of; and the only way in which it can be got rid of, once and for all, is wholesale cancellation. The nations appreciated the gesture made by President Hoover in promoting the moratorium that will go down to history in his name, even although the American legislature has insisted that there is to be no question of a complete cancellation. But the encouragement which the announcement of the moratorium gave, even if the effect was discounted to some extent later, provided support for the conviction that is so generally held elsewhere, that the cutting of the Gordian knot would set going, for the benefit of the world, the machinery for better trade that is now silent and standing by.

The remedy of the clean slate is being more and more urged, and one cannot help feeling that the resistance to it, which is xiii

practically limited to America and France, is bound to weaken as other attempted remedies fail. It has, as we know, been said that the plunge had better be taken with a good grace. that in any case it is obvious now that the debts can never be paid, and that it will be to the general world advantage if the step of cancelling them is taken voluntarily. One does not wish to put the position on that basis : repudiation is an ugly word, and it should have no place in the discussion. The step should be taken voluntarily. Surely it would be to the best interests of America, as it would be to the best interests of the world generally, to recornise this. Here you have a position in which, as the principal creditor, she must be paid these enormous sums annually ; and as her debtors have not now the gold to pay to her, she must accept payment in goods, which she does not like because of the consequent interference with her own machinery of production. "Has not the "time come" said Professor Keynes in a recent article, "to "invoke the power of simple ideas which all can understand? "It is not worth while to send the 'experts' into seclusion "to calculate whether there may not be conceivable circum-"stances in which some one could pay sixpence some day. "I am sure that it is the will of the British people, felt today with "a rare force and unanimity, that the Government should stand, "openly and with determination, for the total cancellation of "reparations and war debts......There would be immense "advantages to the world in an agreed settlement, over against a "forced universal default : and it is worth while to exercise the "utmost patience and all the arts and usages of conciliation and "political wisdom."

I have dealt at some length with this subject, gentlemen, because it is so obviously the most vital factor in the world situation today, and I am one of those who have a great confidence that, if it were only sattled once and for all, we should see an immediate reaction to the benefit of the whole world.

#### THE EMERGENCY BUDGET.

I need not. I think, make more than passing reference to the Emergency Budget which the Finance Member found it necessary

to bring in last September. As is stated in the report, the Committee of the Chamber gave it their most careful consideration They felt that it was necessary to look on it as being definitely an emergency budget, and that unless it was possible for them to offer helpful criticism, they should refrain from making merely general representations objecting to the heavy sacrifices which it entailed. Naturally no one welcomed these, but drastic measures were inevitable. We knew, and appreciated, that for months past the Government, with the aid of various Retrenchment Committees, had been making the most detailed examination of every item of public expenditure; and equally we knew that the extent to which such expenditure could be pruned down was limited by many considerations. In these circumstances the Committee felt that they must recognise the position which had arisen, a position brought about by world conditions rather than by the political difficulties which India had been experiencing, and after examination of the question as a whole they concluded that there was no available alternative to the acceptance of the additional burden imposed by the budget.

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# THE FINANCIAL POSITION OF BENGAL.

We have this week seen the introduction of the Bengal Budget in the Bengal Legislative Council, and as the Hon'ble Mr. Marr said, it was even more of a melancholy business than usual. A deficit for the current year of over Rs. 2 crores has necessitated an arrangement with the Government of India under which the Government of Bengal will borrow a like amount, to be repaid over a period of fifty years by annual payments of Rs. 141 lakhs. The result of the working for 1932-33 is an anticipated deficit of Rs, 163 lakhs, a position which will necessitate this province increasing its unproductive debt by a further annual payment of Rs. 11 lakhs. These figures do indeed make melancholy reading, and they throw into hold relief once again the impossibility of Bengal's position under the Meston Settlement. Ever since its application Bengal has been struggling in an attempt to accommodate the financial position to an arrangement that has never allowed the slightest elasticity; and we had the situation (not so many months ago, for it was in the course of our year of office) the situation of the Governżν

ment of this province having to tell us that although they would willingly add to their police forces were funds available, an increase in the strength was, in the prevailing financial stringency, outside the range of practical politics. On that occasion the Committee expressed their views very strongly. As the report before you save, they stated that they deplored a condition of things which so crippled a great province that its poverty stood in the way of providing the needed protection, so much so that for the second year in succession it had been necessary to seek assistance by borrowing men from another province. The Government of Bengal rightly informed the Chamber in reply that the inequity of the Meston Settlement had been constantly represented by them to the Government of India. A further opportunity of representing it is now available, this time to the Federal Finance Committee, which is examining the question of the financial relations to be established under the new constitution. I know that the Government of Bengal will make the strongest possible case for such a re-adjustment as will give to Bengal a fairer deal than has so far been given to her.

When we addressed the Government of Bengal we referred to the fact that Income Tax and Customs, in which the taxable capacity of the province is largely concentrated, go to the Government of India, which takes from the Government of Bengal a greater part of the total revenues, central and provincial, derived from this province than from any other province. We quoted figures to show that over a period of five years, the revenue collected in Bengal from taxes on income represented 35 per cent. of the total collections for all India : while the export duties on jute, raw and manufactured, had for years brought to the Government of India-I am speaking, of course, of normal years-an average of more than four erores of rupees per annum, almost all derived from Bengal. On the other hand, Bengal receives no compensating advantages through the protective duties on certain commodities which go to help industries in other provinces : but the Bengal consumer has to pay more, because of these duties, than he would otherwise do. We hope that these facts, and others equally convincing, will be borne in mind by the Federal Finance Committee when they are examining the question of the future financial

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settlement : for Bengal certainly deserves something better than the very unfair treatment that she has received during the past ten years.

### MALARIA IN CALCUTTA.

To come now to a matter of local concern, the annual report makes a short reference to a subject which gave us a good deal of anxiety a few months ago, the possibility of a serious outbreak of malaria in the city following on the approach of a mosquito known as Anopheles Ludlowi. We have been fortunate in not having to pay very much attention to this type in the past; in fact I believe I am correct in saving there is still a certain amount of difference of opinion among the experts as to whether the apprehension that existed in some quarters was justified. I am informed by Major Covell, who was deputed to make a special survey of the position, that there is no doubt that Ludloui did show a marked increase and did approach dangerously near Calcutta, and that the money spent was wisely expended. We were indebted to His Excellency the Governor for kindly receiving a deputation representative of your Committee, and including some of our medical advisers, when we had the opportunity of placing our point of view before him, and when. I should like to say, we had a most sympathetic hearing. The subject is now being investigated and that is what we were anxious to see done. I trust this investigation and the recommendations that may come from it will not be allowed to come under any of the numerous schemes of retrenchment until the problem has been solved.

"The work done by the Bengal Public Health Department has been most effective and the situation as regards *Ludlowi* has up to the present been kept under control. I am confident that the Public Health Department can continue to control the situation, if its hands are strengthened by certain additions to its staff. A definite danger exists that malaria in Calcutta may increase until becomes a factor of economic importance, owing to the prevalence of the well known urban malaria carrier Anopheles Stephensi xvii

throughout the city. The breeding places of this mosquito have been greatly increased in number by the development of the water carriage system of conservancy, and the great increase in the number of cisterns and other receptacles for storing water. It is to be hoped that the efforts of the Anti-Mosquito organisation of the Corporation will be directed in the first place against the breeding places of this mosquito, which are also those favoured by Stegomytia fasciata, the carrier of Dengue and Yallow Florer, and the most vicious biter of all the mosquitoes in Calenta."

#### Accounts.

The position of the accounts of the Chamber this year is at first sight rather alarming, the reduction of capital amounting to Rs. 49,700. As is pointed out, however, in the paragraph on the subject in the report, the heavy deficit that is responsible for thus reduction is due entirely to the paper loss of over Rs. 60,000 on the revalution of investments. The Government securities which the Chamber holds are of course shown in the balance sheet at their market value on 31st December, and they all come to maturity before the Chamber's holdenture Loan fields due for repyment. The appreciation which has already taken place in the value of the Chamber's holdings since the 31st December represents, indeed, over Rs. 80,000.

We have thought it well, also, to draw your attention to the fact that the Chamber has already repurchased Rs. 1,24,000 of its own debenture loan of Rs. 6 lakhs-that is, practically a third of the whole; and although the full amount, namely Rs. 1,24,000, is shown on the Liabilities side of the balance sheet, we take credit for it, in our Assets, only at the rate which we have paid, namely Rs. 1,45,000, a difference of nearly half a lakh of rupees. You will have observed, further, that the furniture and the electric and sanitary installation in the building have been written down to a nominal value, and taking the most conservative view of the account I think that we can feel satisfied with the Chamber's sound financial position. There was, during the past year, a considerable falling-off in the revenue from arbitration fees, the difference as compared with the previous year being more than Rs. 28,000;

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I have already recorded our thanks to those who have represented the Chamber on various bodies and Sub-Committees during the year, and I now wish to put to necord our great appreciation of the work done by our Secretary, Mr. Cunnison, and the office staff of the Chamber. The work of the Associated Chambers and our own Chamber has grown very considerably owing to the Round Table Conference and the Reforms generally, but everything has been tackled and kept up to date, thanks to the excellent organisation and the very efficient Secretary at its head.

I now invite members to comment on the Report or on any other matters of interest to the Chamber. (Applause.)

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

# That the Report be accepted and the accounts passed.

Mr. J. REID KAY 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 Associated Electrical Industries (India), Ld.

The General Electric Co. (India), Ld.

Messrs. Grahams Trading Co. (India), Ld.

The Pure Cane Molasses Co. of India, Ld. Messrs. Ralli Brothers, Ld. xix

MR. J. MEIN AUSTIN, M.L.C., seconded the resolution which, on being put to the meeting, was declared carried unanimously

The PRESIDENT then reported the result of the election of the Committee of the Chamber for 1932-33, held under articles 40, 41 and 42 of the Articles of Association as follows :---

### President :

#### MR. E. C. BENTHALL.

#### Vice-President :

#### MR. J. MEIN AUSTIN, M.L.C.

#### Members :

| IR, H. H. BURN.     | MR. J. S. HENDERSON. |
|---------------------|----------------------|
| ,, R. D. CROMARTIE. | ,, V. E. D. JARRAD.  |
| ., S. D. GLADSTONE. | ,, D. J. LECKIE.     |

### MR. R. R. WILL, C.I.E.

MR. J. SIME.-GENTLEMEN,-It gives me great pleasure to move the following resolution :--

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

The retiring Committee have had very complicated problems to face and very difficult questions to answer in a year of unprecedented difficulty and suspense. The combination of acute economic distress and intense political agitation shook the foundation of lindi's credit throughout the world, and if the summar bonum of life and the standard of excellence are to leave things a little better for the next fallow, there is no doubt the Committee deserve our great appreciation of work well done.

There can be no question that conditions have greatly improved during the last nine months, as the phenomenal rise in Government securities and the lowering of the Bank rate show and for which the Committee are in many ways responsible. xx

By a set of curious chances it is likely that the year of entry of India into the commonwealth of self-governing nations of the British Empire will synchronise with the centenary of the passing of the first Reform Act in Britain, and we are all very assured that the same even handed justice and impartiality will mark the decisions of the youngest member of the family that has made the mother of parliaments the greatest legislative power in the world. We are hopeful that we shall say of India as was said of England during the great democratic struggles of the middle of last century, that it is-

A land of just and old renown. Where Freedom slowly broadens down From precedent to precedent-And statesmen at her council met

Who knew the seasons when to take Occasion by the hand, and make The bounds of freedom wider yet

By shaping some august decree Which kept her throne unshaken still, Broad-based upon her people's will.

Gentlemen, may it be so, now and always ! A hearty vote of thanks to the Committee!

The proposal was seconded by MR. A. L. B. TUCKER and carried with acclamation

THE PRESIDENT .- GENTLEMEN, -I should like to associate myself with this vote of thanks to the Committee. We have had to work very hard as there has been a great deal of work during the vear. We have had Sub-Committee meetings at 8 o'clock in the morning sometimes but the members responded very nobly and came when I asked them to and were of the greatest possible assistance throughout. The Vice-President, who is not here today, is a glutton for work and I am very grateful not only to him for all the help which he gave me but also to Mr. Reid Kay who acted for him when he was absent from Calcutta at the Round Table Conference. The whole Committee pulled together and worked

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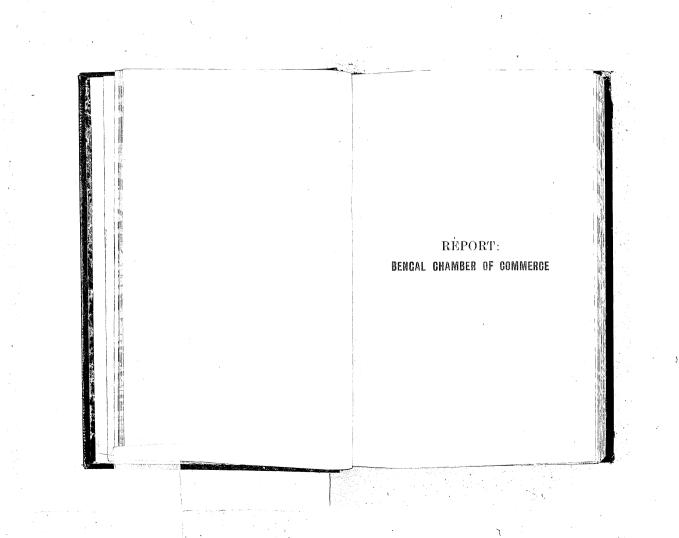
like Trojans, and we had all through the feeling that we had the confidence of the members of the Chamber

MR. S. D. GLADSTONE .- I have great pleasure in asking you to pass a most cordial vote of thanks to our retiring President, Sir Philip Browne, for all the good work he has done on our behalt during the past year. The extent of the burden that falls on the President of the Chamber is well-known to all of us. Each year it increases and recently, besides involving a great amount of work and immense responsibility, it has unfortunately carried with it an element of personal risk. During the year many questions of the greatest importance have come up for consideration and I think J am right in saying that all of us have felt a greater sense of security and confidence in the future by reason of the fact that Sir Philip Browne has been at the head of those who have so ably been looking after our interests. The fact that the value of Sir Philip Browne's services has been officially recognised is a matter of the greatest satisfaction to us, and we tender to him our most cordial congratulations on the honour which has recently been conferred upon him-an honour, I may say, which he has obviously most richly merited. I understand that Sir Philip is shortly proceeding on leave and 1 am sure that when he goes he will carry with him our very best wishes and our sincere gratitude for all that he has done for us in the past. (Loud applause).

THE PRESIDENT .- Thank you very much indeed for all that you have said, Mr. Gladstone, and you, gentlemen, for the way in which you have received his remarks. I should like to think that my services have been as valuable as Mr. Gladstone has indicated. Anyhow it has been a great pleasure to me to do what I could for the Chamber and now that my time is up I am afraid I must say that I am not sorry. I am looking forward to leaving Bombay early in April and when I go I shall carry with me many happy memories of days spent in the Chamber and also of the nice things that Mr. Gladstone has said.

The proceedings then terminated.

D. K. CUNNISON. Secretary. P. H. BROWNE, President



# BENGAL CHAMBER OF COMMERCE

# REPORT OF THE COMMITTEE FOR THE YEAR 1931.

The Committee of the Bengal Chamber of Commerce have now the honour to submit their report for the year 1981 to the members of the Chamber.

The following gentlemen were elected to the Committee at the annual general mosting of the Chamber hold on the 37th February 1931: President : The Hon 'ble Mr. P. H. (now Sir Philip) Browne, C. R., (Messrs, Mackinnon, Mackenzie & Co.); Vienbers: Mr. G. L. (Ovin, c. B., C. Benthall, (Messrs, Bird & Co.); Vienbers: Mr. G. L. (Ovin, c. G., C. M. O. S. So.), (Agent, East Indian Railway); Mr. George Cook, (Manager, National Bank of India, I.d.); Mr. J. V. W. Dowding, (Messrs, Turner, Morrison & Co., Ld2); Mr. Li. V. Heathcote, M.L.A., (The Burman-Shell Oil Storage & Distributing Co. of India, I.d.); Mr. J. Neid Xay, (Messrs, James Finlay & Co., I.d.); Mr. J. Mein Austin, (Messrs, Jardine, Skinner & Co.); and Mr. R. A., Towler, (Messre, McLeed & Co.);

The following members resigned their seats during the year :--

Mr. George Cook in March and Mr. T. W. Dowding in September on proceeding home. Mr. Duncan Campbell. (Agent, Chartered Bank of India, Australia & China) and Mr. T. E. Cunningham, (Messrs, Turner, Morrison & Co., Ld.) were elected to the Committee in their places.

Mr. F. C. Benthall, the Vice-President, proceeded to England, as a Delegate to the Round Table Conference, in August, and after he had been absent from Calcutts for a period of three consecutive months, the Committee declared his office vacant under the provisions of article 37 of the Articles of Association of the Ohamber. At the fresh election held in November to fill the vacancy Mr. Benthall was re-elected.

The remaining members of the Committee served throughout the year.

The Hon'ble Sir Philip Browne, c.n.r., (Messra. Mackinnon, The Council of State. Mackenzie & Co.) served as the representative of the Chamber on the Council of State throughout the year. The representatives of the Chamber on the Bengal Legislative

Council are :-- Mr. Henry Birkmyre. The Bengal Legislative Council. (Messrs. Birkmyre Brothers); Mr.

G. R. Dain, c.I.E., (The Calcutta Tramways Co., Ld.); Mr. C. C. Miller, (Messrs. Hoare, Miller & Co., Ld.); Mr. C. R. Sumner, (The India General Navigation & Railway Co., Ld.); Mr. W. C. Wordsworth, (The Statesman, Ld.); and Mr. J. Mein Austin, (Messrs. Jardine, Skinner & Co.).

Mr. W. C. Wordsworth was elected in place of Mr. R. Smith (The Burma-Shell Oil Storage & Distributing Co., of India, Ld.) in March; Mr. Henry Birkmyre in place of Mr. H. H. Burn, (Messrs. McLeod & Co.) in July and Mr. J. Mein Austin in place Greeses, such eou & Co., in oury and Sir. S. Menn Aussin in prace of Mr. E. C. Benthall, (Messrs, Bird & Co.), also in July; the last named having succeeded Mr. W. H. Thompson, (The Bengal Telephone Corporation, Ld.). Mr. G. R. Dain, Mr. C. C. Miller and Mr. C. R. Sumner served throughout the year.

The representatives of the Indian Jute Mills Association on the Bengal Legislative Council are Mr. C. G. Cooper, (Messrs. Barry & Co.) and Mr. G. A. Mason, (Messrs. Thomas Duff & Co., Ld.) who was recently elected in place of Mr. Norman R. Luke, (Messrs. James Luke & Sons).

Mr. I. A. Clark, (Messrs. Anderson, Wright & Co.) served as the representative of the Indian Mining Association on the Bengal Legislative Council throughout the year.

In June, Mr. A. S. Macalister, (Messrs. Macneill & Co.), was elected by the Indian Tea Association to succeed Mr. A. D. Gordon, (Messrs. Williamson, Magor & Co.), as the representative of the Association on the Bengal Legislative Council.

The representatives of the Chamber on the Calcutta Port Trust are :-- Mr. J. S. Henderson. Cafcutta Port Commission. (Messrs, Mackinnon, Mackenzie & Co.); Mr. T. E. Cunningham, (Messrs, Turner, Morrison & Co., Ld.); Mr. C. deM. Kellock, (Messrs, Gillanders, Arbuthnot & Co.); Mr. K. J. Nicolson. (Messrs. Gladstone, Wyllie & Co.); Mr. J. Reid Kay, (Messrs, James Finlay & Co., Ld.); and Mr. G. W.

Mr. J. Re'd Kay served throughout the year. In March Mr. G. W. Leeson was elected in succession to Mr. A. L. B. Tucker, (Messrs, Kilburn & Co.), whose term of office had expired, and on the resignation of Mr. T. W. Dowding (Messis, Turner, on the resignation of bur, L. W. Downing tratests, Luther, Morrison & Co., Ld.), in October Mr. T. E. Cunningham was elected to the vacancy. Mr. S. D. Gladstone, (Messrs, Gillanders, Arbuthnot & Co.), acted for Mr. C. deM. Kellock who was absent,

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on home leave from March to October, and Mr. K. J. Nicolson was elected in place of AIr. A. AICD. Lucus, (Alessis, Gladstone, Wyhie & Co.), whose term of office expired in November and for whom he acted for seven months during the year. Mr. J. S. Henderson was recently elected in succession to the Hon, Sir Philin Browne.

Mr. J. Campbell Forrester, M.L.O., (Messrs. Smith Forrester & Co.); Mr. H. A. Luke, (Messrs. W. Calcutta Cornoration. Haworth & Co.); Mr. F. Rooney, (The Bengal Telephone Corporat.on, L.d.); Mr. J. B. Ross, (Messrs. Shaw, Wanace & Co.); Air. A. C. Gredhill, (The Burma-Shell Oil Storage & Distributing Co. of India, Ld.) and Mr. N. D. Harris. (Imperial Chemical Industries (India), Ld.), are the representatives of the Chamber on the Calcutta Corporation.

Mr. H. A. Luke was elected in place of Mr. L. P. Mitchell (Messrs. Bird & Co.), in March and Mr. J. B. Ross in place of Mr. H. H. Hessling, (Messrs. Steiners, Ld.) in June. Mr. George Morgan, C.I.E., M.L.A., (Messrs. Morgan, Walker & Co.) and Mr. Norman R. Luke, (Messrs, James Luke & Sons) resigned in October. The vacancies have been filled recently by the election of Mr. A. C. Gledhill, (The Burma-Shell Oil Storage & Distributing Co. of India, Ld.) and Mr. N. D. Harris, (Imperial Chemical Industries (India), Ld.).

Mr. W. H. Thompson, (The Bengal Telephone Corporation, Ld.), was elected to represent the The Calcutta Improvement Trust. Chamber on the Board of Trustees for the Improvement of Calcutta in succession to Mr. George Morgan, C.I.E., M.L.A., who resigned in

November .

Mr. T. E. Cunningham, (Messrs. Turner, Morrison & Co., Ld.) the representative of the The Indian Museum. Chamber on the Board of Trustees of the Indian Museum resigned his seat in March. He was succeeded by Mr. T. W. Dowding, of the same firm, who in turn resigned in October, when Mr. Cunningham was again nominated in his place.

Mr. H. H. Reynolds, M.I.E. (Ind.), M.I.E.E., (Messis. Andrew Yule & Co.) and Mr. John Williamson, Bengal Boiler Commission. Superintendent of Messrs. Bird & Co.'s and Messrs. F. W. Heilgers & Co.'s group of mills continued to serve as two of the representatives of the Chamber on the Bengal Boiler Commission throughout the year. Mr. W. Gow, (Messrs, Burn & Co., Ld.) the third representative proceeded on home leave for

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six months in May and the Chamber nominated Mr. B. Thornton of the same firm to act during his absence.

Mr. G. Y. Robertson, (Manager, Union South Jute Mills) and Mr. C. A. John Hendry, F.R.G.S., Bengal Smoke Nuisances M.I. Struct. E., A.M.I.M.E., M. Ming. I., Commission. M.I.E., (Ind.), (Messrs. Martin & Co.).

are the representatives of the Chamber on the Bengal Smoke Nuisances Commission. Mr. Robertson served throughout the year. Mr. Hendry resigned in April and was succeeded by Mr. W. B. Utley, A.M.I.L.E., of the same firm and on the latter's resignation in December Mr. Hendry was re-appointed.

Mr. H. H. Reynolds, M.I.E. (Ind.), M.I.E.E., (Messrs. Andrew Yule & Co.) continued to serve as the The Calcutta Electric Supply Corporation, Ltd. : Consultative Committee. representative of the Chamber on the Consultative Committee of the Calcutta Electric Supply Corporation throughout the year.

Mr. J. Reid Kav. (Messrs, James Finlay & Co., Ld.), the representative of the Chamber on this Coal Grading Board. Board, has recently been succeeded in that capacity, by Mr. H. H. Burn, (Messrs. McLeod & Co.).

The Chamber is represented on the Indian Tea Cess Committee by Mr. T. T. K. Allan, (National Indian Tea Coss Committee. Bank of India, Ld.), Mr. T. H. L. Brown, (Messrs. Octavius Steel & Co., Ld.) and Mr. A. R. Mellis, (Messrs. Balmer, Lawrie & Co., Ld.).

Mr. Allan was nominated to the Committee on the resignation of Mr. Geo. Cook of the same Bank in February.

Mr. G. R. Campbell, (Messrs, Mackinnon, Mackenzie & Co.) was nominated as the representative Bengal Board of Film Censors. of the Chamber on this Board in succession to Mr. J. S. Henderson of the same firm on the expiry of the latter's term of office in April.

On the Local Advisory Committee of the Eastern Bengal Railway the Chamber is represented Bastern Bengal Railway : Local Advisory Committee. by Mr. S. C. Lyttelton, (Messrs. Gillanders, Arbuthnot & Co.); Mr. J.

Reid Kay, (Messrs. James Finlay & Co., Ld.) and Mr. R. A. Towler. (Messrs. McLeod & Co.) who served throughout the year. The term of office of the fourth representative, Mr. George Morgan, C.I.E., M.L.A., expired in December but the Chamber was not called upon to fill the vacancy as the Chamber's seats on the Committee have been reduced from four to three.

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The representatives of the Chamber on the Local Advisory East Indian Railway : Local Advisory Committee.

Committee of the East Indian Railway are :-- Mr. S. C. Lyttleton, (Messrs. Gillanders, Arbuthnot & Co.) and Mr. Leslie Martin, (Messrs. Martin & Co.) who served throughout

the year.

The representatives of the Chamber on the Commercial Panel of the Railway Rates Advisory Committee are :-- Mr. E. G. Abbott, Railway Rates Advisory (Messrs, Macneill & Co.); Mr. H. F. Committee. Bateman, (Messrs. Shaw, Wallace & Co.); Mr. S. C. Lyttelton,

(Messrs. Gillanders, Arbuthnot & Co.) and Mr. E. S. Tarlton, (Messrs, Bird & Co.), who served throughout the year.

Mr. J. R. Coulthard, (Messrs. Place, Siddons & Gough), is the representative of the Chamber on this Committee. His term of office Campbell Hospital Visiting expired in March when Mr. J. Stanley Committee.

Ker of the same firm was nominated in his place. Mr. Ker

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resigned in July and Mr. Coulthard was re-nominated.

Mr. R. W. Weir Paterson, (Messrs. Jardine, Skinner & Co.) is the representative of the Chamber Medical College Hospital Visiting on the Committee of Visitors of the Medical College Group of Hospitals, Committee.

to which he has been re-nominated for the year 1982. He succeeded Mr. J. H. Burder of the same firm who resigned in November and who had been nominated in place of Mr. A. O. Brown, (Messrs. Mackinnon, Mackenzie & Co.) on the latter's resignation in July.

The representatives of the Chamber on the Governing Body of the Mayo Hospital are :--Mr. Henry Birkmyre, M.L.C., (Messrs. Mayo Hospital Governing Body. Birkmyre Bros.) and Mr. R. W. Weir Paterson, (Messrs, Jardine, Skinner & Co.). The latter succeeded Mr. A. O. Brown, (Messrs. Mackinnon, Mackenzie & Co.) in July.

Mr. D. Douglas, (The Assam Frontier Tea Co., Ld.) served as the representative of the Chamber Ranchi Mental Hospital Board. on this Board.

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In July, Mr. J. Mein Austin, M.L.C., (Messrs. Jardine, Skinner & Co.) was nominated the representa-Lady Minto's Indian Nursing tive of the Chamber on the Committee Association. of this Association in succession to Mr. Oswald Martin, (Messrs. Martin & Co.).

Mr. J. Reid Kay, (Messrs. James Finlay & Co., Ld), continued to serve as the representative of the Calcutta Hospital Nurses Chamber on the Committee of this Institution Institution throughout the year.

Indian Red Cross Society. the Society.

The President, the Hon'ble Sir Philip Browne, C.B.E., (Messrs. Mackinnon, Mackenzie & Co.) is the representative of the Chamber on the Managing Body of

The representatives of the Chamber on the Executive The District Charitable Society. Committee of the District Charitable Society were :-- Mr. Eric Studd, M.L.A., (Messrs, J. Thomas & Co.) and Mr. P. H. Burrows-Watson, (Messrs. Ellerman's Arracan Rice & Trading Co., Ld.).

Mr. P. H. Burrows-Watson, (Messrs. Ellerman's Arracan The Government Workhouse, Rice & Trading Co., Ld.) was nominated to succeed Mr. James W. Roger of the same firm as the representative of the Chamber on the Committee of Management of the Government Workhouse on

Mr. Eric Studd, M.L.A., (Messrs, J. Thomas & Co.) served as European Unemployed Relief the representative of the Chamber on Committee this Committee.

Mr. J. Reid Kay, (Messrs. James Finlay & Co., Ld.) and Mr. R. A. Towler, (Messrs, McLeod The Auxiliary Force Act, 1920 : Advisory Committee. & Co.) were elected to represent the Chamber on the Advisory Committee of the Calcutta Military Area under the Auxiliary Force Act, 1920, for the year beginning 1st April 1931.

Mr. R. fl. Hasluck, (Messrs. Mackinnon, Mackenzie & Co.) The Bengal Pilot Service : was nominated by the Chamber to Advisory Committee. serve as the representative of European Commerce in Calcutta on the Advisory Pilot Committee in place of Mr. A. O. Brown of the same firm

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who resigned in June. Mr. Hasluck was re-nominated in December for the year 1982.

The President, the Hon'ble Sir Philip Browne, C.B.E., (Messrs, Central Advisory Committee for Lighthouses. Mackinnon, Mackenzic & Co.) continued to serve as one of the representatives of the Associated Chambers of Commerce on the Central Committee for Lighthouses throughout the year.

Mr. R. ff. Hasluck, (Messrs. Mackinnon, Mackenzie & Co.); Mr. E. H. H. Squire, (Messrs. Seamen's Welfare Committee. Grahams Trading Co. (India), Ld.) and Mr. G. V. Lloyd, (Messrs, Turner, Morrison & Co., Ld.) are the representatives of the Chamber on this Committee. Mr. Lloyd succeeded Mr. I. P. F. Campbell, (Messrs. Turner, Morrison & Co., I.d.) in March and Mr. E. H. H. Squire succeeded Mr. J. Aitken, (Messrs. James Finlay & Co., Ld.) in April. Mr. Hasluck was nominated in place of Mr. A. O. Brown of the same firm in June.

Mr. R. A. Towler, (Messrs, McLeod & Co.) was the representative of the Chamber on the The Calcutta Society for the Committee of this Society, on which Prevention of Crucity to Animals. he served throughout the year. He has recently been succeeded by Mr. A. R. Eliott Lockhart (Messrs,

Gladstone, Wyllie & Co.). Mr. A. Aikman, (Messrs, Andrew Yule & Co.) and Mr. W. J. Younie, (Messrs, Price, Waterhouse

The Government Commercial Institute. Peat & Co.) continued to serve as the representatives of the Chamber on the Board of this Institute throughout the year.

Mr. S. Arthur Roberts, (Messrs. Bird & Co.) is the representative of the Chamber on the The Calcutta Technical School. Governing Body of this School, on which he served throughout the year.

Mr B Thornton, (Messrs, Burn & Co., Ld.) was nominated in April to act as the representative Advisory Board of Industries, of the Chamber, on the Advisory Bengal. Board of Industries, in place of Mr. W. Gow, M.I.M.B., of the same firm who had proceeded on leave.

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#### Mr. S. Arthur Roberts, (Messrs. Bird & Co.) represented the Board of Apprenticeship Training. Chamber on the Board throughout the year.

#### Mr. R. A. Towler, (Messrs, McLeod & Co.) continued as a St. Thomas School throughout the year.

Sir John Bell continued, throughout the year, to represent Federation of Chambers of the Chamber, on the Executive Commerce of the British Empire. Committee of the Federation.

At the annual general meeting of the Associated Chambers of Commerce of India and Ceylon heid at Calcutta in December 1930 it was unanimously agreed that the Associated Chambers should federate with, and nominate a Vice-President of, the Tederation. On the invitation of the President, Sir John Bell kindly consented to accept the office.

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

The representatives of the Chamber on the Indian Lae Cess Indian Lae Cess Committee. Committee are Mr. W. F. Diness, (Messre, Angelo Brothers, Ld.) and Mr. A. M. Aratoon. The latter was nominated in succession to Mr. E. H. Markhell, (Messre, Jugal) & Roball & Co.) in May.

In October Mr. T. W. Dowding, (Messrs. Turner, Morrison & Co., Ld.), who succeeded Mr. I. P. F. Bengal Provincial Road Beard. Campbell, of the same firm, as the

Board on the latter's resignation in March, as the Board on the latter's resignation in March, also resigned his seat. Mr. R. A. Towler (Messes, McLood & Co.) was nominated to fill the vacancy for the remainder of the current year and later to represent the Chamber on the Board for the year 1982.

In November the Government of Bengal, Agriculture & Industries Department, informed the Cotton Sub-Committee: Beard of Chamber that the sure of

Agriculture, Bengal.

Industries Department, informed the Chamber that the question of reconstituting the Cotton Sub-Committee, constituted in 1922, with members

other than officials who are interested in 1922, with members directly or indirectly connected with the cotton indirity was under consideration, and it was proposed to fix the term of appointment

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of the non-official members for three years. The Committee nominated Mr. J. J. Alexandroff, (Messrs. Ralli Brothers, Ld.) for appointment to the Cotton Sub-Committee.

The report of the Royal Exchange for the year 1931 is The Royal Exchange. The business of the Exchange has proceeded as usual during the year. In accordance with what is now the established practice, the Committee, after giving public notice, formally closed all the Exchange verandahs and steps for out of the stabhyri 1931. The object is to prevent the ostabilishment of any right of way, in view of the large number of persons who daily congregate around the building.

The Forty-eighth annual report of the Licensed Measurers Department of the Chamber, being the the Chamber of the Chamber bent heat of the Chamber bent that for the year 1st July 1930 to 30th June 1931 showed the following

results :---

(a) That the total number of packages measured by the officers of the Department during the year was 6,031,550 as compared with 8,616,004 in the year 1920-30. st dt

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- (b) That the total number of packages weighted by the officers of the Department during the year was 7,480,116 as compared with 9,371,993 in 1929-30.
- (c) That the income of the Department was Rs. 6,88,846-7-7 as compared with Rs. 9,17,896-32-10 in 1929-50.
- (d) That the expenditure was Rs. 9,80,308-3-8 as compared with Rs. 10,25,601-1-5 in 1920-30.
- (c) That the revenue account for the year aboved a defined of Rev. 2.91,146112-1 at compared with a chief of a definition of the relation of the rest of the second realist anomatical to the second rest of the rest of the rest of the rest of the anomatical to the Second-15-160 but there was a loss, m versimistica of accounties, of Re. 17,41,436, which together charges helds a delite of the rest of Res. 17,41,436, which together charges helds a delite or this account of Res. 3,026-11.10. Adding this measure to the loss of Res. 9,93,641,324, cm Revenue Account the net definit for the twelve members demonited for Res. 3,026,109-44.

On the invitation of the Committee of the Chamber the following firms agreed to form the Munaging Committee of the Department for the year ending 20th June 1032 .--Messre, Bird & Co.; Messre, James Finlay & Co.; Ld.; Messre, Gerhams Trading Co. (India), Ld.; Messre, George Henderson & Co., Ld.; Messre, Mackimnon, Mackenzie & Co., Messre, Ralli Brothers, Ld., and Messre, Turner, Mortison & Co., Jd.

It was explained in the report for last year that, at the request of the Managing Committee of the Department, the Committee of



the Gnamber had examined the financial position in consultation with them. The two Committees have closely watched the position since. As will be seen above, the report of the Department for the year from 1st July 1930 to 30th June 1931 showed a deficit of Rs. 2,91,462 on revenue account, as compared with a deficit of Rs. 1,07,704 for the preceding year : the net deficit for 1930-31, after making all adjustments, being Rs. 2,95,159. With effect as from 1st July 1931 an all-round reduction of ten por cent, was brought into force in respect of the salaries of all members of the staff of the Department, and in addition fees and allowances formerly paid to the staff have been revised and reduced. The result of these measures has been to reduce the loss for the period from 1st July to 31st December 1931, but in the ordinary course the months from January to June 1932 inclusive-the quieter months from the point of view of the Department's work-will involve a considerable loss unless further measures are taken to balance the budget. The matter continues to engage the earnest consideration of the Committee, in consultation with the Managing Committee of the Department, and if it should be necessary, eventually, to increase the Department charges-a step which has, as yet, been avoided-full particulars will be given to members of the Chamber to show the directions in which economies have been effected.

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Arbitrations undertaken by the Chamber are classed under the The Chamber Tribunal of Arbitration. vision of the Committee of the Chamber piece-goods and general. the Chamber piece-goods sub-triburations statement with reference to piece-goods scass is appended.

The total number of arbitration cases instituted during the year 1981 was 318 and there were 1993 cases ponding at the close of the year 1930. Of the cases 376 proceeded to award, 87 were withdrawn and 48 cases were ponding at the close of the year 1931. The various classes were ponding at the close of the year 1931. The various classes of pools in cases in which awards were sugar 31, coal 2, miscellandows 31 And piece-goods 1938. The revenue derived by the Chumber 30 and piece-goods 1938. The members and non-members including piece-goods 1938. The issue of certified survey reports referred at optications for the issue amounted to Rs. 93,520 as compared with Rs. 56,588 in the preceding year.

For some years past the Chamber has undertaken to conduct Chamber Surveys. Surveys on merchandise such as grannise, seeds, grain and other classes of exports. The work is separate from the Tribunal of Arbitration

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and is conducted as a part of the ordinary business of the Chamber. During the past year 113 of such survey applications were received. Of these applications 108 certified reports were issued. I application was withdrawn and 4 applications were prending at the close of the year 1031. The various classes of goodie were represented in this idal to the following extent :--Hussian cloth and bags 32, piecegood 42; miscellancons 34.

#### GENERAL.

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The Retrenchment Committee: (a) General.—The Committee had helory them rappers in connection with several of the constitutes which were being conducted by the Retrenehment Committees. In certain instances there brought these to the notice of members of the Chamber, so that members might have an opportunity of submitting suggestions regarding possibilities of exercising economy in public expenditure. But generally the disposition was to refrain from criticism where it was not possible to make practical recommendiations based on cleas acquaintance with the machinery of the Departments under investigation. Detailed suggestions were however submitted to the Stores, etc.. Sub-Committee on the subject of the future of the Indian Store Perartment, and to the Department of Industries & Liabour with regard to the Geological Survey. These matters are referred to below.

(b) The Indian Stores Department .- Towards the end of June the Committee issued to all members of the Chamber copies of a letter which they had received from the Stores. Printing and Stationery Sub-Committee of the Retrenchment Advisory Committee on the subject of the future of the Indian Stores Department. The letter recalled that the establishment of the Department was a measure connected with the adoption of the policy of the Government aiming at the encouragement of the industries of the country without sacrificing economy, in view of the opinion of the Indian Industrial Commission that the most obvious and direct form of assistance which the Government of India could give to the industries of the country was by the purchase of supplies required for the public service as far as possible in India. It was held that the constitution of a fully equipped stores agency was an important item in the policy of industrial development on which the Government of India had embarked. The Sub-Committee invited the opinion of the Chamber as to the practical value attaching to the operations of the Department, and as to the questions whether the organisation should be maintained more or less in its present form or whether it could be dispensed with, or be otherwise modified in respect either of its organisation or of the scope of its functions.

[ 12 ] After considering the opinions received from members of the Chamber the Committee replied to the Sub-Committee explaining that these replies showed a considerable difference of opinion on the subject of whether the Demonstructure should be accessed

subject of whether the Department should be continued as at present, or not. In these circumstances the Committee did not offer, on behalf of the Chamber, any expression of opinion one way or the other, but they forwarded to the Sub-Committee a number of extracts from the letters received by them from members of the Chamber dealing with different points arising out of the reference.

(c) The Ceological Survey.—After consultation with the Indian Mining Association the Committee addressed the Government of India. Department of Indiastries & Indiassed the Government of Survey of India. The Committee material that the General Purposes Shurvey. Committee proposed a reduction of Rs. 355 labbs on the basis of a budget provision (for the indiastry exp of India and the General Purpose Shurvey of Indiastry expression (for the advection of Rs. 355 labbs on the basis of a budget provision (for the indiastry exp of India and Indiastry exp of India and Indiastry (for the India advection of Rs. 198 labbs, or 34 pacent, of what may be regarded as the normal expendition — a nosition which involves the reduction of the number of Gazetted Officers in the Department from 37 to 20.

The Committee informed the Government of India that they viewed this position with regret, as they greatly doubled the expediency of curtailing, in any way, the activities of the Geological Surveys: They are fully conscious of the necessity for retrenelment in public expenditure, but they consider that such a drastic retendument in the establishment of the Geological Survey is inadivisable. A detailed examination of the country's mineral resources is essential for the development of mining industies, and a was theid remains to be surveyed. It is, of course, externely difficult, if not impossible, to prepare a balance shace in favour of any scientific department, but it must be recognised that the increasing development of mineral industries in India is mainly

The Committee draw attention to a suggestion made by the Indian Mining Association marating the School of Mines. Dhumbad. The Association stated that rather than see the staff of the Geological Survey curtained they mould approve of the School being entirely closed down They pointed out that, in the present state of development of the school approves of the students who passary to absorb only a small proportion of the students who passary to absorb only a small appreciate the good work which it has a from the School. The school approximation of the students who passary to absorb only a small appreciate the good work which it has an and is doing. In they consider that, until the country's resources are more fully developed, it is a waste of money to continue its work when only

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a few of the students can hope to find employment in the mining industry.

Strength of the police in Bengal.—At the annual meeting of the Associated Chambers of Commerce of India and Ceylon, held in December 1930, a resolution in the following terms was unanimously adopted :--

This Association urges upon the Government of Bengal the immediate consideration of the inadequate policement of the jute-growing districts of Bengal, and the necessity for early action to safeguard the interests of both British and Indians, engaged in the jute trails in the molessil.

The resolution was forwarded to the Government of India who replied that, as it was primarily a matter for the local Government, it was being forwarded to them for consideration. The Government of Rengal informed the Association in the ecurse that they were alive to the necessity of affording alequate police protection rot only to the just graving districts but also to the rest of Rengal. They added that, since the position in the just districts was last reviewed in June 1930, improvements had been effected in the patrolling by the river police force and there were no indications that the incidence of crime in the just areas was any greater than throughout the rest of the province. Government would, it was stated, willingly add to their police forces were funda svailable, but in the existing financial stringency an increase in the strength was outside the range of practical polities.

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In the light of this letter, and of correspondence which passed in 1930 on the subject of the protection of Chittagong, the Committee considered they were justified in assuming that, but for the lack of funds, there would be no doubt that the police force in this province would be further strengthened. In their considered opinion the need for such strengthening had, indeed, been emphasised by recent events. In Calcutta it had, in times of emergency, been necessary to rely on Special Constables to guard certain public utility buildings and to obtain their assistance in other directions, a position which was satisfactory neither to the police nor to the non-official community. After discussing the position the Committee submitted a representation with regard to it to the Govennment of Bengal. They stated that they deplored a condition of things which so crippled a great province that its poverty stood in the way of providing the needed protection, so much so that, as was the case in 1930, it had again been necessary to go to another province for assistance : for troops had to be sent from Shillong to Chittagong in view of the unsettled conditions there. The Committee's letter went on to urge the Government of Bengal to represent to the Government of India the necessity of making financial provision to allow of the expansion of the police force in Bengal. In the Report on the Working of the Reformed



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Constitution in Bengal which they prepared for the Indian-Statutory Commission, the Government of Bengal set out the position with great clearness. In paragraph 100 they referred to a number of directions in which necessary improvements in regard to the police had been held up for want of money. They pointed out that in 1926-27 the cost of the police in Bengal was £1,427,000 for a population of 46 millions, whereas the annual cost of the London Metropolitan Police and Police Courts was #8.000 000a sum equivalent to the total revenue of Bengal. In paragraph 104 the Government of Bengal said "for Bengal, the revision of "the financial settlement is not a matter that admits of delay". The Committee of the Chamber very strongly endorsed this expression of opinion, and they expressed the hope that the Government of Bengal would once more address the Government of India on the subject.

The Government of Bengal have replied to the Chamber, and explained that the subject of the financial position of Bengal had been before them constantly for many years, and that it was no secret that its inequity had been frequently urged upon the Government of India. The Government of Bengal would continue to take such action as was open to them to secure a more equitable distribution of the resources at the disposal of the Government of India, but at the same time they recognised that the financial position of the Government of India was such as to render the expectation of an early recognition and satisfaction of the legitimate requirements of Bengal even less than it was in the past.

As regards the strengthening of the police force, the Government of Bengal explained in detail the measures which had been taken, and they added that the attention of the Government of India was again being drawn to the important matter of the present financial position of Bengal. For the present, however, they held out no hope of being able to finance any scheme for increasing the police force maintained in the jute districts in Bengal, such as was referred to in the resolution adopted by the Associated Chambers of Commerce of India and Ceylon,

Bengal Flood Distress Relief Fund.-In August the Committee inaugurated a fund for the relief of the distress caused by the floods in different parts of the province. The fund was very generously supported by members of the Chamber, and the money made available has been of great assistance in relieving distress in areas where there was meed of help. The Indian Jute Mills Association also raised a fund from their members, and at a special general meeting in July the Calcutta Baled Jute Association decided to authorise a distribution, up to Rs. 20,000, from the funds of the Association for the same purpose. The total amount subscribed

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to the Chamber Fund was Rs. 31,076 and to the fund raised by the Indian Jute Mills Association Rs. 28,381. The funds are being distributed in close consultation with the Government of Bengal, and up to the present the amount expended from each of these two Funds has been Rs. 12,250, the balance being retained for future requirements. Of the Rs. 24,500 distributed, Rs. 15,000 has been sent to the Commissioner of the Rajshahi Division, and Rs. 9,500 to the Commissioner of the Dacca Division. The needs of the former Division have been greater than those of the Dacca Division because Raishahi includes the district of Pabna in which, particularly in the Serajganj Sub-Division, the area affected has been large.

Sir Arthur Salter, K.C.B., Director of the Economic and Financial Sections of the League of Nations .-- On 24th January 1931 the Committee had an informal meeting with Sir Arthur Salter, K.C.B., Director of the Economic and Financial Sections of the League of Nations, for the purpose of discussing with him the question of the creation, in India, of a new economic body, or economic bodies, on the lines of the General Economic Conncils established in some other countries.

In June Sir Arthur Salter's report was published : he suggested the establishment of a Central Economic Advisory Council for India and of an Economic Advisory Council in each province.

The Associated Chambers of Commerce of India and Ceylon .- At the annual meeting of the Associated Chambers of Commerce of India and Ceylon in December 1930, the Bengal Chamber was appointed as the Chamber to nominate the President of the Association for the ensuing year, and the Secretary of the Bengal Chamber was appointed the Secretary of the Association for 1931. The annual meeting of the Association therefore took place in Calcutta in December 1931, and the Bengal Chamber was then re-appointed to nominate the President for a further year, the Secretary being similarly re-appointed Secretary of the Association. In 1923 and 1929 the headquarters of the Associated Chambers were in Bombay, and in 1926 they were in Cawnpore : in the other years since 1920-when the Association in its present form was constituted-the headquarters have been in Calcutta.

## POLITICAL AND CONSTITUTIONAL.

The general situation and the Round Table Conference .-- In their report for 1930 the Committee of the Chamber for that year stated that they did not propose to comment at any length on the political happenings of the year and the

reactions of these on commerce and industry; there was, they pointed out, no necessity to include long references to the subject for the purpose of providing information to members of the Chamber, for members knew already most of what there was to be known. The position is precisely similar with regard to 1931. The year has been one of anxiety, politically and economically, and many supects of the situation have, as will be understood, orgaged the attentive consideration of the Committee, but reference to them in deta! in such a report as this would serve on useful purpose now.

The outstanding features of the latter part of the year were the Round Table Conference and the situation which developed rapidly at the close of the year and culminated in Government's being forced to take drastic action against the Congress. It is outside the scope of the Committee's report of their proceedings to comment on the latter, but in regard to the Round Table Conference, this definitely occupied much of their attention. The three delegates of the Associated Chambers of Commerce and the European Association at the first Conference of 1930-31-Sir Hubert Carr, Sir Edgar Wood and Mr. T. F. Gavin-Jonesrepresented the community also at the second Conference which recently concluded its sittings : and the Vice-President of this Chamber, Mr. E. C. Benthall, was also appointed a delegate to it. Prior to the Conference a Sub-Committee of the Chamber drew up memoranda, on General Commercial Safeguards and on Financial Safeguards, on behalf of the Associated Chambers, the Sub-Committee being constituted as follows :-- The Hon'ble Sir Philip Browne, c.B.E., Mr. E. C. Benthall, Mr. G. R. Campbell and Mr. L. V. Heathcote, M.L.A. The memoranda so prepared were subsequently adopted by the Chambers and were communicated to the delegates of the community for their guidance at the Conference.

On page 119 and the following pages of this Report an extract is printed, being the portion of the Pourth Report of the Federal Structure Committee which deals with the subject of Commercial Discrimination.

The Irwin-Gandhi settlement was arrived at in March, but endors the end of that month the Committee found it necessary to draw the attention of the Government of Jengral or ghring instances of interference, by picketers in the lazar, with the delivery of piccesgoods, and shortly thereafter they addressed the Government of India with regard to the interpretation that was being given in some quarters to the terms of the agreement. In particular, they drew attention to a form of Letter of Covenant issued by the Porcign Picce-Goods Boycoil Congress Committee upcountry which, in their opinion, clenty ignored its spirit. The

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Committee explained that they appreciated that the terms of the agreement, with regard to boycott and picketing, were very wide and that they did not seek to criticise it on that ground. ..But they considered that persons affected by it-and they had particularly in mind those merchants, whether Indian or European, who gained their livelihood by the sale of British goods in India-were entitled to expect that the agreement was observed by others in the spirit in which, they felt sure, it was regarded by Lord Irwin. It was provided in the agreement that the discontinuance of the Civil Disobedience Movement connoted the definite discontinuance of the employment of the boycott of British commodities as a political weapon and that those who, during a time of political excitement, had given up the sale or purchase of British goods must be left free, without any form of restraint, to chauge their attitude if they so desired. It was further provided that picketing should be unaggressive and that it should not involve "coercion, intimidation, "and restraint."

With regard to the Letter of Covenant it could of course be said that no restraint or intimidation was exercised to induce dealers to sign the letter, and that it was perfectly in order for persons to sign such an undertaking of their own free will. But the point was, the Committee submittee, that the mere circulation of the letter, and the implication that behind it was mrzyad the whole (nece of the Congress, in themselves anounded to zomething so like restraint and intimidation that it was not possible to distinguish them.

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The Committee stated that, so far as Calcuita was concerned, picketing although objectionable had not, since it was resumed, been accompanied by open intimidation and restrinit: but it was present, and it was definitely interfering with restrin to normal trading conditions. The position was worse upcontry and the check on outlets to which the Calcuta market sent goods –Cawnpore, Delhi and so on -was such that imperters and. Be position, however, improved to some estant thereafter—altough there were indications of picketing in Calcuta in early September but towards the cless of the year the renewed threat of evil dischedience, picketing and beyendt, naturally disturbed the market conditions.

The organisation and representation of the European community in India.—This subject has engaged considerable attention during the year, and it has hence exhaustively examined by the Associated Chambers of Commerce of India and Ceylon in consultation with the constituent Chambers. Early in the year the European Group in the Central Legislature submitted



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eertain proposals to the Association with regard to it. They considered a closer linison to be necessary between the three organisations representing the European community, naturely, members of the legislatures, the European Association, and Chambers of Commerce. They suggested two alternative courses, naturely (a) a Gommittee in each coutter containing the representatives in the legislatures, prepresentatives of the local Chamber Committee. This would mean resulting a new organisation, a course which the Group dd not consider to be desirable. They preferred (b), this suggestion being that the European Association should be so constituted that each Branch Committee would include not only branch representatives in the legislatures, these giving representation to the local Chamber of Commerce of Commerce of Commerce Commentee Vertices (Commerce Commerce) and the commerce C

The next main question dealt with by the (froup was the matter of secretariate for the legislatures. The Group considered that a secretariate for the legislatures. The Group considered with a first-lease man as Secretary (preferably a many with a logal training) the necessary finance to be raised by a levy on the constituent Chambers as had been done in the past. The Group considered that the question of secretariats for the local legislatures was a matter for local decision in each case.

The Group deals also, in the'r Memorandum, with the matter of pronouncements and communications with regard to European poley. They expressed the view that such pronouncements, and opinions of an all-findin mature, should not be expressed by the Executive Committee of the European Association Council because it is not an all-findic Committee. Where more prompt action is necessary than is possible if the opinions of all members of the all-findic Council are to be collected, the Group proposed that the President should be empowered to take and for consultation with the Chairman of the Associated Chambiers, the leader of the European Group in the Central Legislature and Council members in major provinces. But they pointed out that, while the Central Legislature is in session, the Group is naturally in a position to make pronouncements and to take rapid action where necessary.

The Committee agreed generally with the views of the Group as expressed above. The subject was further discussed at the must meeting of the Associated Clambers in December, when it European Group in the Central Legislature should be examined in detail with a view to definite proposals being considered as to how

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### LAW AND LEGISLATION.

The Indian Income Tax (Second Amendment) Bill.—The Committee, in consultation with the Income Tax Sub-Committee of the Chamber, had occasion to examine the terms of this Bill, which was introduced by the Hon'ble Tinance Member in the Lergialtive Assembly on 16th March.

As the law at present stands, income received outside British India by or on behalf of a resident in British India is not liable to Indian income-tax unless it is received in British India or unless it is derived from business and is remitted to British India within three years of the end of the year in which it is received. The Bill proposes to subject to Indian income-tax income accruing or arising to a person without British India if he is resident and domiciled in British India : and to subject to tax income accruing or arising without British India to a person, if he is resident but not domiciled in British India, in so far as he brings it into British India. These, in brief, are the main principles embodied in the Bill, and for the reasons explained below the Chamber expressed the opinion that the Bill should not be proceeded with and that, if it is proceeded with and passed into law, it will be to such an extent unworkable that it will fail in large measure to accomplish the main object in view in undertaking the legislation.

It is of course recognised that the main object is to check the flight of capital from the country. But capital does not go abroad except for good reasons, such as the greater security that is, rightly or wrongly, considered to be available. The Chamber is satisfied that the attempt to tax the income carned on exported capital is not likely to have any material effect in bringing about a return of the capital if the owner does not think that there is adequate security for it in this country; and to this extent the measure will not, in the opinion of the Chamber, be effective in achieving its main object. It will, however, produce a certain amount of revenue, and in so far as concerns income arising in the United Kingdom double income-tax relief will be available. But there will be this difference between the system operating at home and the system here, that the reciprocal arrangements made by the United Kingdom and the Colonies are such that practically all income on which double tax has been paid comes under the relief provisions of section 27 of the 1920 Finance Act. No such provision is made in the Bill, however, and it follows that double income-tax relief will be limited, as at present, to what comes within the provisions of section 49 of the Indian Act.

For these reasons the Chamber regards the measure as open to serious objection. Apart from the practical difficulty of compelling persons to disclose their foreign income if they do not



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choose to do so-and this will certainly be a very real difficultythe Chamber considers, as has been stated, that the measure will entirely fail in its object of stopping the flow of capital from the country. It seems to the Chamber that a much more effective means of achieving this object would be to cancel the exemption which is allowed under section 4(2) of the Act, exempting, from tax, income on foreign capital brought into India after three years. Indeed, a step further might be taken, and, as a definite inducement to bring back capital into the country, it might be provided that any income brought back before a specified date-allowing, say, a period of a year-would be exempt from tax. The Chamber is definitely of opinion that such a provision would be much more useful in bringing back capital than the Bill.

In addition to these general comments, the Chamber submitted expressions of opinion with regard to a number of detailed points in connection with the Bill

In the current Delhi session of the Legislative Assembly a motion by the Finance Member that the Bill should be referred to a Select Committee was defeated.

Income tax: Evasion of income tax .- In May the Committee issued a circular inviting attention to a suggestion made by the Karachi Chamber of Commerce, namely, that Chambers might collect from their members statistics showing the number of individuals in each case who paid income-tax during the year 1929-30. The object of the enquiry was to give a comparison between the figure so obtained-representing the number of persons in the service of members of the different Chambers, and of concerns in their agency, who paid income tax-and the figure given in the Income Tax Returns representing the total number of persons in the whole of India who paid the tax. It was thought that if such figures could be gathered by the Chambers generally the result should prove of considerable interest, and the Chamber invited the co-operation of members in making the return as

Subsequently the Associated Chambers of Commerce of India and Ceylon, through which the enquiry was being made, stated that as the figures obtained by them were incomplete they did not propose to proceed further with the enquiry for the time being. It is, however, understood that the investigation has not been altogether abandoned and that there is a possibility that it will be

Income tax: The carrying forward of business losses. -In his hidget speech in February the Finance Member recalled that in his 1930 speech the had explained that, if the

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revenue position made it possible, it was the intention of the (invernment of India to make a start in the introduction of a prevision to allow assessees to set off, against business profits, losses incurred in preceding years; he had, however, pointed out that Government had to be guided not so much by considerations of principle as by the practical conditions as regards revenue. In the 1931 speech, after referring to certain practical considerations affecting the expediency of immediately introducing the principle. Sir George Schuster proceeded to say that there were two conditions which must be satisfied before Government could take action, namely, first, the revenue position must show signs of improvement; and second, Government must be assured that public opinion, after fully appreciating all the implications, is definitely in favour of such action. With regard to the second of these conditions, he invited members to express their views in the course of debate.

The Committee suggested to the Associated Chambers of Commerce that they should take an early opportunity of impressing upon the Government of India that they entirely adhered to the views expressed by them on the various occasions upon which the question had been under consideration by the Association. It was the subject of resolutions at the annual meetings in January 1922, December 1925, December 1926 and December 1929 : and upon the last of these occasions Sir George Schuster said quite definitely that the financial ground was the one ground on which he felt it impossible to do anything for the time being. In the course of the budget debate, as a matter of fact, several members of the Council of State and of the Assembly took the opportunity to emphasise the point, and, without any possibility of question, they spoke for the business community of India. In putting forward the suggestion the Committee stated that they realised that in existing circumstances no useful purpose would be served by pressing for the immediate introduction of the principle, but they thought that the Association should address the Government of India recording their adherence to the views embodied in the resolutions that have been adopted from time to time.

The Associated Chambers acted on this suggestion, and addressed the Government of India accordingly.

Income tax: Double super-tax on companies .-- The following resolution was adopted at the annual meeting of the Associated Chambers of Commerce of India and Ceylon in Decem-سيسود والساريان الالار ber 1928 :---

That this Association recommends to Government that, if the imposition of super-iax on companies in India is to be continued, offeet should be given to the recommendations of the Taxation Enquiry Committee that dividends received by

holding companies from companies, which have already been assessed to super-tax, should not again be assessed to super-tax in the hands of the holding companies.

In the course of the discussion on this resolution the Hon'ble Finance Member mentioned certain difficulties in the way of the acceptance by Government of the resolution as worded; but he expressed agreement with the view that it would be a great benefit to all concerned if the formation of genuine trust companies in India could be encouraged.

In May the Chamber was informed by the Central Board of Revenue that the Government of India had for some time past been considering the question whether investment companies should be relieved from paying company super-tax on so much of their income as is derived from dividends paid by another company out of profits which have already become liable to company super-tax. The Board explained that the Government of India had prepared a draft notification designed to grant exemption in favour of "genuine investment trusts", that is to say, "organisations that "serve a public purpose in that they encourage the small investor "to add his funds to the capital resources of the country by affording "him good management and the security resulting from the "spreading of risks". Government endeavoured, however, to exclude the extension of the concession to "holding companies "which are formed solely for the private convenience of owners of "shares in companies". The reference is not only to one-man concerns, but also to other holding companies formed merely for the business convenience of the owners of the original company or companies, and to principal companies which have, for similar reasons, formed subsidiary companies,

The views of the Chamber were invited on the question whether the notification as drafted would achieve the object aimed at by the Government of India without extending the benefit of the exemption to companies which, on the above statement, are not eligible for it, and the Committee examined the matter in consultation with the Income-Tax Sub-Committee of the Chamber. They informed the Board that they considered the draft notification satisfactory enough to the limited extent to which it went, and that from this point of view there was therefore no objection to its adoption ; but they added that in their opinion it would not serve any very useful purpose because of its limitations. In Act XXI of 1930-the Indian Income Tax (Amendment) Act, 1930-Government have dealt with the "one-man company" which they are apparently desirous of excluding again in their proposed notification. It seems to the Chamber that, as soon as the financial position allows, the exemption which is now being introduced to such a limited extent should be extended so as to apply to all holding companies, and they informed the Board accordingly,

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The matter was the subject of a resolution, brought forward by this Chamber, at the annual meeting of the Associated Chambers of Commerce in December; the resolution, which gave expression to the foregoing views, was unnanimously adopted.

Income tax: Refunds under section 48: Procedure.—In September a notification was issued by the Central Board of Revenue publishing for criticism the draft of an amendment to the Income Tax Rules which the Board proposed to make. The amendment consisted in the substitution, for rule 36A of the rules, of a modified rule. Under the rule as it stood, an application by a person not resident in British India for a rothmol of income tax under section 48 of the Act must be sworn before a Justice of the Pence or other prescribed officer. Under the nonrelearation will orchimarily be recompanied by a swormbeing made for the first time; subsequent applications for refund under the section need only be accompanied by a declaration, by the applicant, referring to the similar application in the previous var.

Income tax: Dividends of storling companies.—In the annual report of the Chamber for 1928 reference was made to correspondence which had taken place on a matter in connection with the assessment of a stering company to super-tax in India in respect of a dividend received by it in London in sterling from another sterling company, such divided and taking been remitted to India. The view of the Income Tax Sub-Committee of the Chamber was that in such circumstances the dividend was not assessible to Indian super-tax. The subject has been under informed by the Commissioner of Income Tax, Bengal, that the cultural of Revence had passed orders to the offect that dividends, received in the United Kingdom by shareholders in sterling companies operating in British India, are not thus taxable.

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An interesting point arcse in connection with this decision. In a particular case which was brought to the notice of the Chamber a stering company operating here applied to the Commissioner of neono Tax, Bengal, to exercise the powers of every order on him by section 33 of the Indian Income Act, 1992, and to issue orders for a roftund of super-tax erroneously damaged in the financial years 1927-38 to 1300-31 inclusive. The Commissioner reduced the assessments, but only with reference to the last two of the four years. The company referred to the Control Beard Revenue on the point, and the Beard replied that they had no flattory revisional powers and that they could not therefore in any case interfere with the Commissioner's orders ; and that the Commissioner himself had no power to review his own orders,



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passed under section 33 of the Act, except to the limited 'extent provided by section 35. At the same time the Board stated that they considered "the Commissioner correctly declined to reviae "orders that at the time when they were passed by his subordinates "were correct according to the opinion regarding the legal position "then held by the Board. That opinion was subsequently modified. "but it is impossible that whenever, as happens from time to time, "the Board has reason to modify its opinion on some legal point, the "Department should proceed to give retrospective effect to the "Board's revised opinion to the extent of reopening all cases "already disposed of in accordance with its previous opinion",

Income tax: Double depreciation allowances on machinery running day and night .-- In July the Committee circulated for the information of all members of the Chamber a copy of a memorandum on this subject received from the Central Board of Revenue through the Associated Chambers of Commerce of India and Ceylon. The subject was brought before a meeting of the Associated Chambers in December 1929 at the instance of the Punjab Chamber, but after discussion the resolution which they proposed to move was withdrawn. The Member of the Central Board of Revenue undertook to examine the matter further in consultation with Commissioners of Income Tax. The suggestion was that double depreciation allowance should be permitted on machinery employed in factories where such machinery has been running day and night for an extended period; or alternatively that the depreciation allowance should be based on the average daily running hours of the financial year under assessment. It appeared from the papers that the Central Board of Revenue had made an exhaustive examination of the subject and that as a result they were unable to recommend that any concession should be given for which a precedent could not be found in the arrangements already in force in the United Kingdom. This limits any concession to three industries only, namely, match manufactories, presses that are used to print both morning and evening editions of a newspaper, and paper mills.

In the course of the correspondence, one of the Associated Chambers suggested that expert opinion might be consulted on a statement by the Central Board of Revenue that authorities on the subject of depreciation are agreed that, while running hours the surgect of deprecision are agreed that, while furning a very cannot be allogether ignored, they are, generally speaking, a very unimportant factor from the point of view of wear and tear compared with the age of the machine, and that as a general proposition a machine which runs continuously for twenty-four hours will possibly last as long as a machine that runs for twelve hours a day only, in that the process of starting and stopping,

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with their attendant heating and cooling, expansion and contraction, are more responsible than anything else for the deterioration of a machine. The President took the opportunity of consulting the Indian Engineering Association on the question, and they did not support the Board's contention, their view being that a machine which runs continuously will last only half of the time that a machine running only for twelve hours a day will last. The question whether any further action should be taken by way of asking the Central Board of Revenue to re-open the matter is now under consideration.

Income tax: Double depreciation: Motor cars used day and night .- A reference was made to the Chamber by the Associated Chambers of Commerce of India and Ceylon for an expression of opinion on a point raised by one of its members. The question related to a case in which motor cars and motor lorries were used by successive shifts working day and night : in such circumstances the vehicles wear out before the depreciation allowance, at the rate allowed, has reduced the capital cost to the figure at which they can be disposed of. A request to the Central Board of Revenue-that double depreciation should be authorised-was refused, the Board pointing out that if they were to concede it they would inevitably receive unjustifiable claims from other industries.

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After consultation with the Income Tax Sub-Committee the Committee replied that they did not favour action by the Associated Chambers by way of pressing for a reconsideration of the Central Board's decision. They stated that the Chamber was disposed to agree with the Board that any such concession would lead to unreasonable claims in other respects which it would be difficult to resist : and that it would clearly be a matter of great difficulty in practice to decide precisely where the line should be drawn, In any event, the Committee doubted the expediency of pressing for special concessions when the basis of granting depreciation in India is not illiberal.

Income tax: "Profession" and "Business" .- The attention of the Chamber was drawn to an anomalous situation arising out of a ruling by the Income Tax authorities in Calcutta. The ruling is that, as broking is a profession, brokers are not entitled to any allowance for depreciation on account of office funniture, etc., and that, where a firm of brokers has another branch of business, such as jute baling, involving the use of machinery, the firm is, because of their being brokers, not entitled to allowance for depreciation of the machinery, plant, etc.



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In the opinion of the Income Tax Sub-Committee the rilling is not sound, and they advand the member who referred line (asse to the Clamber to apply to the Commissioner of the member to exercise bits powers under section 33 of the Income Tax Act, which provides the Commissioner may of his determination, call for the record of any proceeding and make such expansion pass such orders as he thinks fit. Its seemed to the Summittee that the tax authorities were in error in reforming for text.<sup>19</sup> "Wing" income separately under section 11, and "haling profits" under section 10 of the Act, provided that separate excavations Tax submitted for the purpose. Furgraph 37 of the former Tax "possible, adopt such form and system of accounting as is best "possible, adopt such form and system of accounting as is best

Income tax: Indian Finance (Supplementary and Extending) Act: Interest on securities and debentures .- Section S(1) of this Act provided that in respect of the year beginning on 1st April 1931 each rate of income-tax and super-tax specified in schedule 1V to the Indian Finance Act, 1931, should be increased by one-eighth of its amount; and under section 18(3) of the income Tax Act, 1922, the person responsible for paying any income chargeable under the head "interest ou "securities" must, at the time of payment, deduct income-tax on the amount of the interest payable, at the maximum rate. In the case of debenture interest payable half-yearly, interest paid previous to the enactment of the Indian Finance (Supplementary and Extending) Act suffered deduction of tax at the rate applicable at the time of payment, that is to say, at the rate prescribed in schedule IV to the Finance Act of 1931. The question arose whether the person responsible for paying the second half year's interest must deduct not only the tax chargeable under the 1931 Finance Act in respect of such interest but also, in addition, 25 per cent. of that tax so as to make the total amount of additional tax thus obtained by the revenue 122 per cent, for the year. It might be argued that, if the tax was not deducted on this basis, a difficult point would arise at the time when a company came to be assessed and claimed the deduction of debenture interest from its income. Ordinarily such deduction is not allowed unless the maximum rate of tax on the interest has been paid over to the revenue within the prescribed time-section 18(6); and of course under section 18(7) if the person responsible for making the payment does not deduct and pay the tax as required by the section, he is deemed personally in default in respect of it. From the standpoint of the company, it would appear to be liable either to suffer a loss of tax by reason of the short deduction from its debenture-holders, or to be barred from charging, against its profits, the debenture interest that has been paid,

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A similar position arose in connection with the tax on fovermment securities, but on information received from the Dable Debt Office it was understood that in the case of these it had been arranged that the additional tax imposed by the Supplementary and Tstending Act would be collected, at source, only at the rate of  $12_2$  per cent. for the half year. On this understanding the Committee suggested to the Commissioner of Income-tax. Regal. that it should be announced, for public information and guidance, that the same principle would be vecenised in the case of debenture interest.

The Commissioner took action accordingly, and intimated that persons responsible for paying interest on securities and debentures should, in the case of payments made between the date when the Act came into force (28th November, 1931) and the 31st March. 1932 deduct income-tax at the rate of 2 annas and 2 pies plus one-eighth of that sum, i.e., 2 annas 51 pies; and that such persons making payments at any time in the course of the financial year 1932-33 would have to deduct income-tax at the rate of 2 annas 2 pies plus one-quarter of that sum, i.e., 2 annas 82 pies in the rupee. He pointed out that no obligation had been placed upon such persons to make any recovery in respect of payments of interest on securities and debentures that had been made during the current year before the Act came into force, that is to sav, between the 1st of April and the 28th of November, 1931. The surcharge on such amounts will have to be recovered direct from the assessees by the Income-tax Officers in the course of the next assessment.

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Income tax: Commissions paid to employees on leave out of India .- The views of the Chamber were invited by a member on a case relating to the apportionment of income tax on commission paid to an employee while on leave out of India. It appeared from the correspondence that the Income Tax Officer had held that, in the case of a particular employee who was on leave for six months in the United Kingdom, one half of the total commission paid to him during the year was exempt from Indian tax, the other half being liable. On the other hand, the member contended that they were in order in not deducting any fax in respect of the amount actually paid to him while on leave. representing approximately two-thirds of the total, their point being that only the halance of one-third, actually paid to him while in India, was liable to tax. Arising out of the case, it was suggested that the present system of calculating the remission on the basis of total commission paid during the year should be revised, and that the remission should be granted on the amount actually paid in the United Kingdom in the proportion which the leave period bears to the period covered by the commission,

The Committee considered the point in consultation with the Income Tax Sub-Committee of the Chamber, and they came to the conclusion that the Income Tax authorities had decided rightly. The Act provides for a tax on a year's income, and although it may frequently be necessary to deal with fractions of a year, the Act does not, it is considered, anywhere contemplate the sub-division of a year's income into self-contained lumps of six months, or

Income tax: Delay in granting receipts .--- The Committee were in correspondence with the Commissioner of Income Tax, Bengal, regarding representations received from a member of the Chamber to the effect that undue delay was experienced in obtaining receipts for the payment of income tax. In the course of the correspondence the Commissioner explained that assessees who make payment of income tax by accepted cheques should obtain receipts from the Treasury Officer direct within a day or two of their presentation to the Treasury. The Committee pointed out to the Commissioner that in the ordinary course a commercial house would send receipts to the payers of the amounts due and would not expect the payers to call for such receipts. They asked whother there would be any objection, from the point of view of the authorities, to adopting this procedure, which is of course the natural one to which business houses are accustomed. The Commissioner explained in reply that the Calcutta Treasury is a local Government Treasury and is not under his department. It is not, he has added, the custom in Government Treasuries to send receipts for the amounts received by them, the party making payment being expected to wait at the Treasury to obtain his receipt, or to call for it later on.

The Indian Partnership Bill .- It was mentioned, in the annual report for 1930, that the Committee had had occasion to examine the first draft of an Indian Partnership Bill, and that, at the request of the Government of Bengal, they had submitted certain provisional general views with regard to it. Detailed criticism was not required, the intention heing to lay the draft Bill before a Special Committee of lawyers and, after revision by them, to circulate the revised draft for a detailed expression of opinion. It was added that this revised draft had been received from Government shortly before the issue of the 1980 report.

The revised draft Bill was examined by a Special Sub-Committee of the Chamber in consultation with the Chamber's Mr. E. C. Benthall (Vice-President). Chairman, Mr. H. F. Bateman (Messrs, Shaw Wallace & Co.); Mr. S. D. Gladstone

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(Messrs, Gillanders Arbuthnot & Co.); Mr. L. V. Heathcote, Mr. A. (Burmah Shell Oil Storage & Distributing Co. of India Ld.) Mr. R. A. Towler (Messrs, McLeod & Co.) and Mr. C. E. Walker (Messrs, Lovelock & Lewes). The Sub-Committee submitted their views in the form of a draft letter to the Government of Bengal, Commerce Department, dealing in detail with the different clauses which, in their opinion, called for criticism, and this was accepted by the Committee, who addressed Government accordingly. The letter was issued for the information of members, and detailed reference here to its terms is not necessary. It is sufficient to say that the general form of the Bill was approved, the remarks which were put forward relating to particular clauses.

Letters Patent of the High Courts .-- In the report of the Chamber for 1929 it was explained that a subject relating to the Letters Patent of the High Courts had been under consideration. The question had come up primarily in connection with the Letters Patent of the Bombay High Court. The Indian Merchants Chamber in Bombay, and the Bombay Chamber, considered that the Letters Patent of the High Court should be amended to stabilise what had been the customary construction of clause 12 in Bombay by yesting the Original Side of the High Courts with express jurisdiction to entertain mortgage suits in respect of lands outside the city of Bombay in cases where the mortgage is executed. or the mortgagor resides, in Bombay. The point affects also the Letters Patent of other High Courts, and the subject was examined by the Associated Chambers of Commerce of India and Cevlon: a resolution with regard to it was carried at the annual meeting in December 1929 There was general agreement as to the desirability of amending the Letters Patent of the High Courts so as to make the point quite clear. The Bengal Chamber added a suggestion with regard to providing a further modification in the Letters Patent with reference to certain actions in personam.

In March last the Committee received from the Government of Bengal, Judicial Department, certain papers on the subject sent to them by the Government of India, Home Department. It appeared that the Bombay High Court had changed their previous opinion-which was in favour of an amendment of the Lietters Patent-and that they proposed that matters should be left in statu quo. The Government of Bombay did not agree with the High Court and were strongly of opinion that the existing doubt should he set at rest by legislation. They had therefore submitted to the Government of India a suggested draft amendment of clause 12 of the Letters Patent, together with a draft of a consequential amendment of clause 14. In forwarding the papers to the Government of Bengal for opinion, the Government of India stated that they were inclined to agree with the Government of Bombay

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that it was desirable to remove the existing uncertainty by amending clause 12.

After consultation with the Chamber's legal advisers, the Committee communicated their views to the Government of Bengal They recognised, they explained, that it could be urged, as a general pronosition, that no Court should be allowed to exercise jurisdiction over land or immoveable property situated outside its territorial limits. But they understood that the principle was thoroughly well-established in the Chancery Division of the High Court in England, which has jurisdiction to entertain suits respecting immoveable property situated abroad in cases where the relief sought can be obtained through the personal obedience of the defendant. So also the principle is acted on in Section 16 of the Civil Procedure Code 1908, which deals with the jurisdiction of the mofussil Courts in suits relating to immoveable property. Whilst enacting that such suits should ordinarily be instituted in the Court within the local limits of whose jurisdiction the disputed property, or part of it, is situated, the Section expressly provides that "a suit to obtain relief respecting, or compensation for, wrong "to immoveable property held by or on behalf of the defendant "may, where the relief sought can be entirely obtained through his "personal obedience, he instituted either in the Court within the "local limits of whose jurisdiction the property is situate, or in "the Court within the local limits of whose jurisdiction the "defendant actually and voluntarily resides, or carries on business, "or personally works for gain".

There did not appear to the Committee to be any reason why the High Courts in their Original Side should be debarred from exercising a jurisdiction vested in the lower Courts by the Civil Procedure Code; and they were of opinion that a strong case existed for bringing the Letters Patent into line with the concentrant referred to. They accordingly suggested that clause 12 of the Letters Patent should be amended and revised.

The Indian Bar Councils (Amendment) Bill.-This Bill was introduced by Sir Hari Singh Gour in the Legislative Assembly, and the views of the Chamber with regard to its provisions were invited by the Government of Bengal. Julician the appendiment. The object of the Bill was to make provision for the appendiment of King's Counsel from among legal practitioners in India. The measure was not, in point of fact, one which appeared very materially to affect the Chamber, and the Committee informed proposal contained in it. It seemed that hey took no exception to the Bill was passed in its original form, the precedence of King's Counsel over other members of the Bar would be limited to such

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King's Counsel as were appointed from among legal practitioners in India, trant is to say, in accordance with the wording of the ball. Possibly time was not intended, but in any case the Committee suggestor that the point should be charined as that there could be no doubt that King's Counsel appointed elsewhere than in India should be recognised, and that such should rank with King's Counsel appointed in India in accordance with the date of appointed the the rank.

The Bill came before the Legislative Assembly in September, when a motion to refer it to a Select Committee was negatived.

The Presidency Towns Insolvency Act: Section 55.-In the report of the Chamber for 1930 a short summary was given of the steps leading up to the representations submitted by the Associated Chambers of Commerce of India and Ceylon for the amendment of section 55 of the Presidency Towns Insolvency Act to correspond with the alteration in section 53 of the Provincial Insolvency Act, so as to fix the date of the presentation of the insolvency petition as the date from which the period of two years, within which transfer of property shall be voidable, should be calculated. For the reasons stated, the Government of India did not consider that any alteration of section 55 of the Presidency Towns Insolvency Act was necessary, and the Associated Chambers pressed their point of view on Government without success. They carried a resolution on the subject at their annual meeting in December 1930 and this also was submitted to the Government of India, who replied in due course. Government held that there was no such doubt as to the interpretation of section 55 of the Presidency Towns Insolvency Act as to justify making any alteration in it. They recognised that there was a doubt in regard to section 53 of the Provincial Insolvency Act, which has now been amended, but section 55 of the Presidency Towns Act, interpreted along with other sections, was, they considered, free from doubt.

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Proposed amendment of the law of evidence regarding commercial documents.—In the annual reports of the Chamber for recent years reference has been made to exist proposale which have been before flowermined and these to provide that such commercial documents as are reference in the community for the amendment of the law order of crices as prima facic correct may be enhibited in evidence without formal proof. It is proposed to find heat by a measure atlanded formal proof. It is proposed to find heat means that be a schedule print of the startion which will be a schedule print dhat two statements had been framed by the Government of main and had been received through the Associated Chambers of Commerce of India and Ceylon, one of these showing the documents to the inclusion of which there



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was a large measure of agreement, and the other showing all other documents, i.e., documents proposed for inclusion by a comparatively small number of those consulted. The Associated Chambers had been asked to scrutinise the statements and to submit their views as to the suitability of the various documents for inclusion in the schedule.

The subject has been exhaustively discussed by the Chambers since then, and as a result a reply was sent in July to the Director-General of Commercial Intelligence & Statistics, through whom the Government of India's proposals were received. The measure which is to be introduced will, it is understood, provide that any document listed in the schedule to be attached to it shall be considered prima facie (a) as duly authenticated as the document which it purports to be and (b) in proof of the facts as stated in it. These are regarded as the main objects to be obtained so that, in fact, every obstacle shall be placed in the way of a defendant who pleads as regards a certain document that he does not admit it and puts the plaintiff to strict proof. In forwarding their proposals the Chambers drew attention to the fact that it will be necessary, in considering the question of admissibility, to distinguish between cases where a document has been issued by one of the parties to a suit, and cases where it has been issued by someone in no way concerned with the suit. The Chambers also asked that they should be given the opportunity of considering the terms of the measure which it is proposed to introduce.

Protection of the seller in hire purchase or conditional sales agreements .- It was suggested to the Committee that it would be of considerable assistance to industrial expansion, and assist agriculture, if a measure were adopted by the legislature to facilitate business being done on the hire purchase principle. Reference was particularly made to the position of a supplier of machinery on this principle, where such has to be bolted to the freehold, in view of the rights over it attaching to the landlord and other creditors. Legislation to this effect already exists in Canada, where a number of the provincial legislatures have Acts protecting the seller. The Committee consulted the logal advisers of the Chamber, who agreed with them that legislation of a similar type would encourage sales on credit in this country by providing a reasonable security to the seller. It will be necessary that any such legislation should provide for adequate protection to third parties dealing with the buyer in good faith: this protection may be afforded by the registration of conditional agreements, with the corresponding right of search of

The Committee brought the matter before the Associated Chambers of Commerce of India and Ceylon at the annual meeting

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of the Association in December, and a resolution was, on their proposal, unanimously adopted recommending Government to initiate legislation.

The Indian Air Force Bill .-- The views of the Chamber were invited by the Government of Bengal, Political Department. on a draft Bill, providing for the administration and discipline of the Indian Air Force, which the Government of India proposed to introduce in the Assembly in the Deihi winter session. It is necessary to provide by legislation for the discipline of the officers and men of the Indian Air Force in view of the fact that in 1933 the Force will come into complete existence. Such legislation, it was explained in the papers, might be undertaken either by a Bill to apply the British Air Force Act, with suitable modifications, or by a self-contained Bill bearing the same general relation to the British Air Force Act as the Indian Army Act bears to the British Army Act. The second alternative was chosen, and the Bill was framed accordingly. The Committee informed the . Government of Bengal that they did not take exception to its provisions.

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The Foreign Relations Bill .- In reply to a request for an expression of opinion on the Foreign Relations Bill, the Committee informed the Government of Bengal, Political Department, that they took no exception to its provisions. The Bill reproduced Ordinance IV of 1931, which was promulgated last April, and was directed against the publication of statements likely to prejudice His Majesty's relations with any friendly State.

The Indian Explosives Rules .-- Some time ago the Associated Chambers of Commerce of India and Ceylon had occasion to believe that consideration was being given to the introduction of heavy increases in the fees prescribed, under these rules, for different types of license. But as it was understood that any proposals in this direction would be published for criticism, no action was then taken by the Association. Later, however, the Committee drew the Association's attention to the terms of a Notification No. M-1004, dated 9th July, by the Government of India in the Department of Industries and Labour. The Notification published the draft of certain proposed amendments in the Rules, involving a number of increases in the rates of fees payable. The Committee invited attention to recent increases in other directions which had been imposed on charges payable by Indian explosives interests, and they pointed out that any further increases in the matter of license fees would still further affect the coal industry. It was accordingly suggested that the Association might consider the question of addressing the Government of India on the subject. The Associated



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Chambers acted on this suggestion and addressed Government in detail regarding it. They pointed out, inter alia, that the charges which explosives have to pay had recently been enhanced in other directions. In Calcutta, for example, in addition to the increases in import duty which had been introduced in the budget of the current year, the river dues had been increased by 121%, and explosives business interests had to pay enhanced charges on account of the provision of armed guards at four magazines. The heavy enhancements proposed in the rates of fees would have a serious effect on the industries using explosives, and one particular case had been quoted to the Chambers in which the application of the new scales of fees would represent, to a mining concern, an increase of no less than 800 per cent. over the existing rates. The Chambers strongly recommended to the Government of India that the proposals should not be proceeded with.

The Indian Electricity Act, 1910: Notices regarding the occurrence of accidents .- In the report for 1930 it was stated that the Govennment of Bengal, Commerce Department, had drawn attention to the fact that notices of accidents in connection with electric supply lines, works, etc., should be sent to the Electric Inspector, Bengal, and also to the District Magistrate (or, in Calcutta, to the Commissioner of Police). It was mentioned, further, that a member of the Chamber had brought to notice certain difficulties experienced by them in obtaining the mecessary forms for the report of accidents. In these circumstances they maintained their own supply of forms but always found, after submitting the required notice, that the Department sent to them fresh forms to be filled up again. They did not complain about the fact that they had to print and keep their own supply of forms : but they did justifiably complain that, having submitted the forms, they should then receive from Government, to be filled up, the forms which they had previously endeavoured without success to obtain. At the instance of the Committee the Government of Bengal instructed the Department to discontinue sending fresh forms in cases where reports had already been submitted in the prescribed form.

The Indian Boiler Regulations, 1921.-The Committee had under consideration a draft amendment of the Indian Boiler Regulations, the proposal being to substitute, for regulation 138 as it previously existed, the following :--

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The portion marked in italics was new and on enquiry, and after consultation with the representatives of the Chamber on the Bengal Boiler Commission, the Committee approved of the proposed addition. The amendment was in point of fact suggested at the request of boiler owners and manufacturers so as to bring the provisions into line with modern practice. The largest boiler making firms at home had adopted forged steel blow-down cocks for high pressure boilers, and regulation 138, unamended, prohibited the use of steel blow-down cocks in India, a position which was considered to be wrong, as modenn power plants demand the installation of high pressure steam boilers.

The amendment was given effect to by a notification by the Government of India, Department of Industries and Labour, in May.

Acetylene plants .-- In the report for last year reference. was made to certain amendments which the Government of Bengal proposed to introduce in the rules regulating the importation, possession and transport of carbide of calcium. It was mentioned that, in communicating the Chamber's views on these, the attention of Government had been drawn to the desirability of introducing regulations, on the lines of those adopted by the Factory Department at home, for the greater protection of workers. The Government of Bengal, in the Commerce Department, issued in May a list of "Precautions to be observed in connection with the use of "Acetylene plants".

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The Indian Accountancy Board .- In the annual reports for 1928 and 1930 reference was made to the proposals which the Govennment of India had under consideration in connection with the establishment of an Indian Accountancy Board. It was explained that the scheme provided for the institution of an Indian Register of Accountants, only those enrolled in the register to be granted auditors' certificates. The Chamber had under consideration the draft of certain rules published for criticism by the Government of India, Department of Commerce, in September in connection with the Accountancy Board proposals. The rules to which attention was mainly devoted were those which are termed "The Auditors "Certificates Rules", and the Committee had the assistance of the Income Tax Sub-Committee of the Chamber in considering these. The draft rules were examined in detail, and a number of criticisms submitted to the Government of India with regard to particular provisions. The minimum age proposed for any person desiring to be enrolled on the Register of Public Accountants--the register of those entitled to apply for certificates to practise as auditors of companies throughout British India-is twenty-one; and the Chamber has recommended that this minimum should be increased to twenty-three; and, similarly, that the minimum age



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of a percon beginning articles for service should be raised from sixteen, as proposed in the draft rules, to eighteen. In regard to the qualifying examinations, the Committee submitted certain criticains affecting the re-arrangement of the papers. They took exception to a proposal that a candidate detected using unfair means ain are examination should be punished only by being debarred from sitting at the next subsequent examination; it was explained that, in the opinion of the Chamber, any person who attempts to pass an examination should be unsisted for the profession of Accountant.

The criticisms submitted by various public bodies and others were examined by an informal Committee, appointed by the Government of India, which sat in Delhi in December under the Chairmanship of Mr. J. C. B. Drake, i.c.s., Scoretary, Commerce Department.

<sup>12</sup> Proposed Life Assurance Companies (Payment into Court) Act.-Proposale have recently been under consideration by Life Assurance Companies in India for the submission of representations to the Government of India asking that legislation should be introduced in to country somewhat on the lines of the English Life Assurance Companies (Payment into Court) Act of 1896. Briefly, the object of the proposel is to facilitate the settlement of the partice properly entitled to receive payment; and to allow the insurance company, in cases where no sufficient discharge on otherwise be obtained, to pay into court the monies payable by them under the policy. The Committee were in India, and they suggested that the Assurance Offices in India, and they suggested that the Association should submit to the Government of India a proposed memorial on the subject.

Dividing Insurance Societies.—In November the Committee addressed the Government of Bengal, Commerce Departiment, with regard to an important matter which has arisen in this Providency in connection with the Provident Insurance Societies Act, V of 1019, their information was, they explained to Government, that the device of Dividing Insurance Societies (which have occasioned and proved the Bornhard Presidency in recent) years) is spreading on this side of India; that, indeed, nearly a hundred companies in the Bornhard Presidency been registered in Bengal during thing the dividing scheme hid has shown that the system is in the nearly annongst vibile exception is taken see the unsound. The companies to vibile dividing is the an attractive appeal. It is in the highest degree desirable that such persons should be protected, if a repetition is taken a should be protected. If a repetition is taken seen and the protected of the register bard desirable that such persons should be protected. If a repetition is taken seen and the protected of the register bard the persons and the protected of the register bard the protect of the register bard the second of the second of

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be avoided of what happened some twenty to twenty-five years ago, when large numbers of societies of the provident insurance type came to nothing after decoiving the ignorant poor whom they had been able to interest in their schemes. And apart from the heavy loss that will be occasioned to the public if steps are not taken, at a nertly date, to protect them, there is certain to be a serious reaction on legitimate life assurance and on the sound methods of practising thrift which are thereby encouraged.

Socion 17 of the Provident Insurance Societies Act confers upon the Registrar very cartensive powers with reference to the enquiries which he may make regarding the solvency of any society or the manner in which its business is conducted. But the Committee's information is that in Bengal the exercise of these powers, on the ground of the unsounders of the dividing principle alone, is prevented by the existence of a rule under the Act specifically defining Dividing Insurance. It has been suggested that, if the Government of Bengal were to cancel this provision it would be possible for the Registrar to take effective action to deal with societies that endeavour to exploit the principle. The Committee of the Chamber accordingly strongly commended the matter to the attention of the Government of Bengal.

The Bengal Motor Vehicles Tax Bill.-This Bill was examined by the Chamber, and a Note expressing their views on it was submitted to the Government of Bengal, Local Self-Government Department, in August.

The Bill provided for the taxation of motor vehicles, and for the expenditure, on roads, of the proceeds of the taxation. The basis of taxation adopted in the Bill was, in the case of parsenger vehicles, seating capacity, and in the case of commercial vehicles, the unladen weight of the vehicle; it was project for hire than can a higher rate on vehicle at was progressing which is fitted with preumatic tyres than on corresponding vehicles fitted with permatic tyres. As it was proposed to supersede the fitted with permatic calculated corresponding vehicles fitted with permatice tyres. As it was proposed to supersede the Bill provided for the Calcutta Corporation to tax motor vehicles. The Bill proportion, of an annual sum of Ra. 4 lakhs, this sum being hased on the Calcut of Ra. 4 lakhs, this sum being hased the amount of this contribution to Rs. 45 lakhs.

The Chainber had occasion to consider, in 1926, a Bill which was introduced in the Bengal Legislative Council in that year to enable District Boards and Municipalities to tax motor vehicles kept within their jurisdiction. These Boards and Municipalities



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complained that, although their roads were damaged by motor. traffic, they had no power to impose taxation on motorists. The Chamber took no exception to the principle embodied in the Bill but when communicating their views regarding it to the Government of Bengal, they drew attention to the heavy taxation levied on motor cars by the central, provincial and local authorities. They expressed the view that the owners of motor cars and motor buses and lorries were entitled to some return for this taxation : and they said that the return that was pressed for was that a determined effort should be made by the authorities to improve the roads of the province. The Chamber therefore suggested that there should be inserted, in the Bill, a provision to the effect that the proceeds of the new taxation should be devoted exclusively, by the Boards and Municipalities, to the maintenance of existing, and the construction of new, roads and bridges. This Bill of 1926 was not however proceeded with.

Since 1926 considerable developments have taken place. The Indian Road Development Committee has carried out its enquiry and reported, and following on their report the petrol road tax has been introduced. The first distributions from the funds accumulated out of it have been made, and Provincial Road Boards have been constituted to advise on programmes of expenditure from grants made out of the Central Fund. But the Chamber has emphasised that the amount thus derived, and the amount to be derived from the proposed new Bill, must not be regarded as in substitution of the provincial and local expenditure on roads that has hitherto been undertaken out of provincial and local funds. They supported the new Bill on this understanding only, and they expressed the opinion that a resolution should be adopted in the Bengal Legislative Council making it clear that expenditure corresponding to what had hitherto been undertaken should be continued both provincially. and locally. This point has been further emphasised by the Select Committee on the Bill,

Further, the Chamber thought that the proceeds of the taxation provided for in the Bill should be kept distinct from the funds of the local authorities to which contributions from the fund would be made, and that, when paid to the local the fund would be made, and that, when hand to she house, authorities, the proceeds should be specially earmarked as being for use on roads and road bridges. The Chamber went further, however, and they recommended that machinery should be provided which would admit of payments being made out of this fund to the extent of only fifty per cent. of the cost of any particular project. They suggested, indeed, that Government should have power tocompel a Local Board or Municipality to proceed with a scheme. for which a distribution of funds has been sanctioned a state too

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The Chamber's note dealt in detail with other aspects of the Bill, including the proposed rates of tax and the proposed bases of taxation. The Bill was releared to a Select Committee of the Council whose report has recently been published.

The Bengal Jute Bill (II), 1930 .- After consultation with the Jute Associations connected with the Chamber, the Committee expressed their views with regard to this Bill. The object of the Bill-a private measure-was stated to be the provision of a scheme of regulation of production through the agency of Union Boards and Village Boards, with a Central Board to frame a provincial scheme for regulating the cultivation of jute. Among other novel features the Bill included a provision that the Director of Agriculture should, before 30th December in each year, prepare a statement showing "as far as practicable" the estimated total demand for the new crop in the ensuing year. The Committee noted from the replies which they received from the Jute Associations that opinions were in general strongly opposed to the Bill. They forwarded copies of these replies to the Govennment of Bengal, and stated that they themselves were very decidedly opposed to it, regarding it as a crude measure that hardly called for detailed criticism. They referred to the following statement of Objects and Reasons :- "Although I am satisfied that "in the long run, to secure the compliance of villagers to the village "scheme, some measure of compulsion will be necessary, no such "provision has been embodied in the present Bill and it is "contemplated that the Government will make rules providing a "procedure for securing voluntary compliance of the cultivators of "the village". The Committee stated that they could not recall having before seen such a frank confession on the part of the framer of a Bill. While realising that its object could not be secured without some measure of compulsion, he provided no machinery; on the contrary, he placed upon the Government the onus of evolving a procedure which would secure voluntary compliance. In their opinion, the Committee added, any measure framed upon this basis stood self-condemned.

The Bill came before the Bengal Legislative Council at their July session, when a motion that it should be referred to a Select Committee was lost.

The Bengal Agricultural and Sanitary Improvement (Amendment) Bill .- This Bill was introduced in the Bengal Legislative Council in February by Maulvi Abdul Hakim, M.L.C. The measure was designed to remove an obstacle regarding the important work intended to be done by the Agricultural & Sanitary Improvement Act of 1920. Under section 15(1) of the



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Act an applicant for the excavation of canal work may be required. before the execution of the work is undertaken, to deposit, or to give security for, the cost of the work or a portion thereof. The framer of the Bill pointed out that under section 18 of the Act, after completion of the work, there was provision for the recovery of the cost from the applicant and other persons or authorities concerned, and he accordingly contended that it was unnecessary to compel the applicant to deposit the money beforehand. He accordingly proposed, in the Bill, that Government should be required first to undertake the work at their own cost, and then to realise the amount in proportion from all the persons and authorities concerned. He held that the result of the adoption of his measure would be beneficial, inasmuch as large areas of marshy water-logged lands would be brought under cultivation.

An expression of the Chamber's views on the Bill was invited by the Government of Bengal, Legislative Department, and the Committee replied that they were not in favour of it. The following extract from their letter to Government explains their reasons :---

The Committee of the Ohtsmber have given their exterial consideration to the Bill, and they report its they do not see their way to support it. In their options it is not correct the they do not see their way to support it. To their options it is not correct the support of the set of the set of the set result from such drainage. In many purit there of this great advantage would result from such drainage. In many purit there of this great advantage would be set of the result of the set of set of the set of the set of the set of the trade of the set of the set of set of the set of set of the the trade to the set of the set of the set of the set of the the trade the the trade to the set of the set on widt is many that the cost of preliminary such collector can call for the Government. The set of the set of the the trade the received, would fail upon most unlikely of mecess. The Committee of the Chamber have given their careful consideration to the

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At the July session of the Legislative Council the Bill was referred to a Select Committee.

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The Bengal Opium Smoking Bill .- This Bill was introduced in the Bengal Legislative Council in July. It will be remembered that, as a result of the first Opium Conference held at Geneva in 1925, the British Government agreed to bring about the gradual and effective suppression of the manufacture of, internal trade in, and use of prepared opium in territories within its invisdiction. The Bill contained proposals to register persons already addicted to opium-smoking in Bengal, and to permit such persons, and no other, to indulge in the practice. It is hoped by Government that the strict enforcement of the provisions of the Bill will have the ultimate effect of stamping out the vice with the present generation of addicts.

The views of the Chamber regarding the Bill were invited by the Government of Bengal, and the Committee replied that they had no objections to put forward with reference to its provisions. Subsequently they were asked by the Calcutta Temperance Federation to support a movement for the total prohibition of opium-smoking, the Federation holding the view that the Bill did not go far enough and that "no tenderness should be shown for the feelings of addicts or others". The Committee replied that, as the subject was one with regard to which they could not undertake to speak with any expert knowledge, they did not feel that they would care to go beyond the very general expression of opinion which they had already submitted to Government.

Bengal Local Self-Government (Amendment) Bill. -The views of the Chamber were invited by the Government of Bengal, Legislative Department, on the terms of a Bill introduced in the Bengal Legislative Council by Munindra Deb Rai Mahasai, M.L.C., for the amendment of the Bengal Local Self-Government Act, 1885. The object of the Bill was to authorise District Boards to provide for grants-in aid to public libraries and reading rooms within their jurisdiction. The Committee informed the Government of Bengal that they approved of the Bill.

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Bengal Municipal (Amendment) Bill: Taxation of motor vehicles .- The Committee had under consideration a Bill introduced in the Bengal Legislative Council by Mr. Satyendra Kumar Das, M.L.O., the aim of the Bill being to remove certain defects and disabilities in the working of the Bengal Municipal Act, III of 1884. The Committee noted in particular that one of the provisions of the Bill proposed to deal with the position under which, in existing circumstances, municipalities are not empowered to levy any tax upon motor cars, etc., the Bill prescribing rates of tax accordingly. In communicating to the Government of Bengal, Legislative Department, an expression of their views on the Bill,



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the Committee drew attention to the fact that the Bengel Motor Vehicles Traxiation Bill, which is referred to in mother paragraph, proposed to have one system of provincial traxition, are arrangement which they considered to be preferable to the one containing the Bill under which each individual municipality would have due Bill under which each individual municipality would have due to levy motor taxes. The Committee dia due comment in detail on the provisions of the Bengel Annicipal (Amendment) Bill, but they forwarded to Government particulars of certain criticismus on some of the clauses which they received from the Indian Jute Mills Association.

Bengal Municipal (Amendment) Bill: Proposed tax on trades, professions and callings .- A Bill was introduced by Munindra Deb Rai Mahasai, M.L.C., in the Bengal Legislative Council in July, the object being to enable municipalities in Bengal to supplement their income by the levy of a tax on trades, professions and callings. A similar provision was contained in the Bengal Municipal Bill, 1923. The Committee informed the Government of Bengal, Legislative Department, a request for their opinion on the new Bill having been received, that they did not approve of the proposal : but that, in the event of its being adopted, it would be necessary to include a clause such as they suggested in connection with the corresponding provision in the 1923 Bill, making it quite clear that a company or a merchant with a principal place of business in, say, Calcutta, and with a factory or a branch office in another municipality, would not be liable to a tax in more than one municipality in respect of the same trade or calling.

#### CUSTOMS.

The Sea Customs Act, 1978: Section 30.—References have frequently bean made, in the annual reports of the Chamber, to the working of section 30 of the Indian Sea Castoms Act. In terms of the Argenting of a section 30 of the Indian Sea Castoms Act. In goods, and under mixed as a sease set of the section of the section wholesale cast, and a section of a sec cambel of being solid at the like kind or quality areas trade discount. for which goods of the like kind or quality areas that an an an and the section of the section of the import any which any deduction except of the anount of the import any which goods of the like kind and quality could be delivared at the plane of importation, without any deducconsideration the question of revising fine Act, and the subject was fastered in the traperts for 102 and 1800: but it was explained in the first of these reports that no alteration of the system

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prescribed by section 30 was proposed. Government being of the opinion that on the whole the system had worked well.

A question in connection with the working of the section in practice came up before the Committee some little time ace, and commit the ubject of discussion between the Piece-Goods Sub-Commit to the Dometer and the Collector of Customs. It instantistication is a second to the contract of the contract instantiation of the Committee position being that this in certain some other from of importers of a broker himself employed by basiness. It was considered that the procedure was open to abjection, and that if the Customs should require information or advice such should be obtained by approaching importing firms direct and not from their brokers.

The Tariff Board.—In a Notification dated 23rd April the Government of India. Department of Commerce, initimated that it had been decided to extend the annointment of the Tariff Board for two years with offect from the 5th July 1931.

The Tariff Board: Manufacture of electric wires and cables .- In May the Government of India, Department of Commerce, issued a resolution stating that they had decided to refer to the Tariff Board an application for protection to the manufacture of electric wires and cables, other than paper-insulated cables, which had been received from the Indian Cable Co., Ltd., Calcutta. The question came before the Chamber, references regarding it having been received from several members, but after full consideration the Committee decided not to submit any representation to the Board either for or against the application for protection. Certain points were, however, raised in the course of the discussion which the Committee decided to bring to the notice of Government. It was represented, both on behalf of the Indian Cable Company-the applicants for protection-and on behalf of importers, that large quantities of wires and cables of inferior quality are now being imported into India, and that it is most desirable that protection against such should be afforded to consumers.

The Committee agreed that this aspect of the question was one which should have the serious consideration of Government, part allogether from the question of whether or not a protective duty should be imposed on certain classes of wire and cable. There is naturally an attraction, to the consumer. In a low-prioed material, and it is precisely on this account that he needs the protection which it is near afforded by these does not proceed But the protection which is now afforded by these does not proceed far enough, and consideration should be given to the framing of conditions in regard to test which all wire and cable will have to [44]

satisfy before it is permitted entry into the country. In this matter the average consumer is entirely in the hands of the confractor, which whom he engages to complete an installation on the basis of a price per point installed. The application of more stringent tests would exclude a considerable quantity of the inferior quality cable that is now finding its way into India, and would thus, besides heling very necessary in the interests of the safety of the public, give a measure of protection to the manufacture of cable he afforded, to some extent at any rate. if, instead of the import duty being ad relozen, it were on a specific basis, because in this way a direct inducement to the use of poor quality cable would in some degree disappear.

The Committee addressed a representation in these terms to the Government of Bengal. Commerce Department, and they forwarded expise of it to the Tariff Board, and to the Government of Tudia, Department of Commerce, and the Central Board of Revenue. They also fook the coportunity to impress on the Government of Bengal ance mow the importance of bringing into force, in this province. No. 40A of the Indian Electricity Rules, 1992, which provides for the grant of certificates of competence al licenses to electrical contractors and wiremen. As was mentioned in the annual report for last war, the Chamber has on more than one cecasion present for their traduction of the rule in Bengral. Just so far financial considerations have, the Government of Bengal state, prevented them from introducing it.

With regard to the question of imposing conditions to regulate the innoctation of inferior quality cables, the Government of Bangal realied that the matter was an all-India ope, and that it should be Associated Chambers of Commerce: it was suggested also that infer notes might be merpared to give effect to the recommendation, and in this connection attention was invited to the Bederical Supply Regulations and Electric Wiring Regulation (1927) of the Dominion of New Zealand. The Committee consultation (1927) of the Chamber, and Detective Wiring Regulation (1927) of the Chamber, and Bederic Wiring Regulation (1927) of the Dominion of New Zealand. The Committee consultation the Chamber, and before tabling and further action with regard to it they decided to await the publication of the Tariff Board's report on the enquiry into protection.

The report of the Tariff Board, which was published recently, made no recommendations regarding the application for protection.

Protection to the manufacture of gold and silver thread, lamettas, etc...The Committee of the Chamber invited the attention of the Central Board of Revenue to a petition submitted to the Board on behalt of certain mechanis and

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manfacturers in Calcutta dealing in imitation gold and silver. lamettas, wires, etc. The petitioners protested against the increase in duty on certain articles from 15 per cent. to 50 per cent. They represented that they imported imitation threads, etc. which they use in factories to produce the finished article, employing workmen for this purpose, that there is a home industry, and that in both cases employment in the industries is seriously affected by the heavy increase. They further submitted that they had no opportunity to state their case to the Tariff Board at the time of the Board's enquiry because the reference to the Board was for the protection of the real gold thread industry; that it was not reasonable, because of difficulties in Customs classification (a reason given by the Board for applying the increased duty to both the real and the imitation article) to subject the imitation articles to the higher rate of duty ; and that these imitation articles were largely used by the poorer classes.

In their letter to the Central Board of Revenue on the subject the Committee explained that they were aware that the question had been examined by the Tariff Board, whose recommendations were accepted in general by the Government of India, and that legislation had since been undertaken to give effect to them. But as points had been raised which were perhaps not entirely examined by the Board because they did not have these before them, the Committee expressed the hope that the representations made in the petition would receive the sympathetic consideration of the Government of India. The Government of India, Department of Commerce, replied to the Chamber and forwarded a copy of the reply sent by them to similar representations received from other interested parties. This was to the effect that they regretted they were unable to modify the duty imposed by the Gold Thread Industry (Protection) Act. They explained that half fine imitation gold thread and imitation gold thread had been subjected to the protective duty applicable to real gold thread not only for reasons connected with Customs administration, but also for the reason that these do actually compete with the lower qualities of gold thread made in India.

The matter came before the Associated Chambers of Commerce of India and Cevion at their annual meeting in December, on a resolution submitted by the Madras Chamber, but after discussion the resolution was withdrawn.

Import duty on cotton yarn.—Under Act No. XXIII of 1927—the Indian Tariff (Cotton Yarn Amendment) Act—the import duty, which had previously been five per cent. was fixed at five per cent. or 13 annas per pound "whichever is higher". The lixing of the duty on this basis was one of the consequences which followed from the enquiry of the Tariff Board into the Cottou



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Textile industry. The Government of India concluded that a specific duty of 14 annas per pound would neutralise the unfair competition of the Japanese mills—minir because of the night work by women which was permitted in Japan and prohibited in India—et the point where that competition was most injurious to the Indian cotten spinning industry. In a press communique the Government of India explained that they had decided to introduce a measure providing that up to 31st March 1930 the duty on cotton vara should be 13 annas per hound, unless its value exceeded Rs. 1-14-0 per pound, when it would be 5 per cent. as indicated was that night work by women in Japan would be restricted as from 1st July 1992; and it was expected that all yarn produced by mills employing women on night work would be off the market by the end of March 1930.

Before the expiry of the period for which the duty was thus fixed, the Government of Tadia introduced a further measure which, inter alia, continued the varu import duty on the same basis for a further period of three years, that is to say, until 31st March 1989. The position had, however, changed hight work for women in Japan had, as anticipated, here considerably restricted, but the imports of cotton yran from China, of a low average value, had considerably increased, and the Government of Tadia considerabl that there was a clear case for a continuous of the duty, but they reserved liberty either to allow the measure to so on for the full term of libre vars. if it were nased by the legislature, or to introduce another measure, if such a course were thought fit, proposing the discontinuance of the duty.

The Committee of the Chamber, in Octoher, addressed the Government of India, Department of Commerce, on the subject. They asked that consideration should be given to the anestion of replacing the stating impart dark by one of five new cont. They called attention to the marked change which had taken place in wedneed in the bard of the import dark. The point which the Chamber participants stressed was that the object specially the local of market and the investigated have been proved existing basis represents a have barden and the fine contra-which, were in force in 1937 and be investigated hue chamber strongly Government with a view to afording some velic, at any rate to the

The Government of India informed the Chamber that the views expressed in the letter had been noted; but so far no

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indication has been received as to whether any action with regard to them is contemplated.

The Bamboo Paper Industry (Protection) Act, 1925.—In Much a Resolution was published by the doverment of India, Department of Commerce, with regard to the protective duties imposed by the Act on certain kinds of paper in order to develop til meiner, in India, of paper from bamboo. The duties after that duties it was necessary that an enquiry should be due to executin how far the Act has achieved its purpose, and whether the continuance of protective measures beyond that date its destribute. The Tarif Board was therefore requested to examine the question, and to consider what protective measures (if any should be continued after S184 March 1932.

In the report of the Tariff Board, which was recently published, it was recommended that protective duties on certain kinds of paper should be continued, and that protective duties should also be introduced on imported paper pulp.

Imports of Australian wheat .-- In February certain groups of flour mills in Calcutta drew the attention of the Committee to questions asked in the Legislative Assembly as to the Government of India's attitude towards the imposition of a duty on Australian wheat imported into India. There was attached, to a joint letter from the flour mills to the Chamber, a copy of a memorial submitted to the Government of India, pointing out how severely any such duty would penalise them and forwarding a memorandum on the subject prepared as a result of a meeting representing the flour nulls and also importers of Australian wheat. The Committee supported the representation, and they addressed the Government of India, Department of Commerce, against the imposition of an import duty. The case for a duty was understood to be in the interests of the upcountry grower, and the Committee pointed out that, while a duty would seriously damage the interests of the milling industries at the ports, it would not assist the upcountry grower; for the position was that the mills had already contracted heavy purchases of imported wheat sufficient for their requirements for months to come, and it would be necessary for them in any circumstances to fulfil these contracts. The Chamber pointed out that, in any event, the price of the Indian-grown article was so far in excess of that of imported Australian wheat that no reasonable duty could be of any value in discouraging imports.

The Government of India decided to introduce a Whoat Import Daty Bill notwithstanding the protests abmitted against it on behalf of the milling industry. The duty proposed was very high, representing no less than Re. 1/8 per maund, but the idea was that it should be in force only for a period of a year, and the [ 48 ]

object of putting it so high was to enable wheat from the principal wheat producing areas in the country to be sold to the principal ports in competition with imported wheat. A provision was included to exempt from duty wheat imported under a contract when the order was placed before 1st March and the contract was closed not later than the date of the introduction of the Hill.

The Bill was passed by the Legislative Assembly on Gist March with an amendment, accepted by Government, imposing a levy of Rs. 2 per ext, on imported wheat flour. Representations were subsequently made to the Associated Chambers of Commerce of India and Ceylon by certain of the consistient Chambers to the effect that further pronounced measures were required to meet the situation. The matter was discussed in detail between the Railway Board and representatives of the Karuchi Chamber, which had urged that a considerable reduction should be made in railway rates on wheat to Karuchi. The Committee did not hold any very strong when it due matter, but they were in communication with the interests concerned with regard to it. In the meantime, however, it was announced that the Indiway Board had decided to reduce the freight rates from stations on the North-Western Railway to Karuchi for a period of four nonths from 15th May.

#### MARINE.

The Indian Merchant Shipping (Amendment) Act, 1981.-A Bill was introduced in the Legislative Assembly in January 1981 for the amendment of the Indian Merchant Shipping Act, XXI of 1923. The Statement of Objects and Reasons attached to the Bill explained that the International Labour Conference, at its sessions between 1920 and 1926, adopted several draft Conventions and Recommendations relating to seamting the Bill embodied the provisions with the Indian legislature, and the Bill embodied the provisions with the Indian legislature, are it was possible to give effect to them in India. The main points referred to in the Bill, and the manner in which each of them hal been dealt with in cases where the Chamber had had the matter under consideration, are indicated in the following paragraphs :--

(a) Draft Convention regarding the minimum age for admission of children to employment at sea.—In a letter addressed to the Government of Bengal in 1921 the Chamber stated that they did not take exception to the provision in the draft Convention fixing the minimum age for employment fourteen. The Government of India did not propose to ratify the draft Convention because the Indian legislature

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recommended that ratification should be subject to certain reservations : and ratification with reservations is not permissible. The proposal in the Bill was, however, to bring the law in India into conformity with the draft Convention, subject to the reservations.

- (b) Draft Concention concerning scames's articles of agreement.—The ratification of this Convention was opposed by the Chamber in 1930, as was explained in the report for that year. It appreach, however, that the Government of India, after giving careful consideration to the opinions expressed by the various authorities consulted, proposed to ratify the draft Convention.
- (c) Draft Convention concerning unemployment indemnity in case of the loss or foundering of the ship .- In 1921 the Indian legislature recommended that the draft Convention should not be ratified. The Convention provides that an indemnity against unemployment shall be paid to a seaman whose ship has been lost or has foundered, the indemnity to be paid for the days during which the seaman remains unemployed, and to be at the same rate as his wages; but in terms of the Convention it may be limited to a sum equal to two months' wages. The Chamber expressed the view, in 1921, that a seaman should be entitled to his wages from the time of the loss of his vessel until he reaches his home port, and that some fixed allowance should be given him for the loss of his effects : they did not agree that he should be paid wages for two months if he had not found employment in the meantime.
- At stated above, the Indian logislature recommonded that this Convention should not be ratified, but that enquiries should be unductance whether the Indian Merchant Shippurg and the should not be amended so as to provide the period contemplated in his agreement by preserve while repeated contemplated in his agreement by reason of the loss of the ship should be entitled to his radius of the should be paid compensation for Tudin : and that he should he paid compensation for the loss of his presonal effects up to the limit of a month's wates. The Bill proposed to amend the law to give effect to these two points. The position was, therefore, that the Chamber had already accepted the first point, and with regard to the second, had agreed

that a fixed allowance should be made as compensation for the loss of personal effects: they did not, when the point was before them, consider on what basis the allowance should be fixed.

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(d) Recommendation concerning the general principles for the inspection of the conditions of scanner. The Indian legislature in 1927 recommended that is nation need be taken on this Recommendation multi amendments necessary to bring the existing law into conformity with the Recommendation lad been further examined. The position, as explained by the Government of India in the Statement of Objects and Reasons attached to the Bill, was that, with the exception of three of the Articles could be given effect to under existing law and procedure.

The Committee, and the Shipping Sub-Committee, examined the Bill, and the only point which they considered is necessary to bring to notice was now with reference to the certificate as to a seaman's work to be given the bill bill bill bill bill bill of the seaman or on payment this wages. The point was a technical one, and the Committee on the Select Committee on the Bill. From enquiries made by him it appeared that the objection mised by the Chamber was not of great practical importance.

The Bill was passed by the Legislative Assembly and became law in March.

The Indian Morchant Shipping Act, 1923: Scale of provisions for seamon.—In the annual report of the Chamber for 1920 it we samon.—In the Annual report of Mala. Department of Commence in introduce changes in the scales of provisions presentible for large in the scales of provisions presentible for large in the scales of on foreign-going ships. It was outdoned. further, that the Committee, after consultation with the Shipping Sub-Committee of the Chamber, had taken excertion the spropasia se being and in respect of certain at any rate outfort in an enclass are from Calcutta seamen, so that in any certainty did not come from Galoutta seamen, so that in any certainty did not come

The Department of Commerce issued a Notification on 1st August-No. 31-M/11/30-fixing revised scales of provisions and

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it was noted from these that, notwithstanding the Chamber's comments, the changes indicated had been given effect to. Copies of the revised scales were sent to shipping companies for information.

The Indian Ports Act, 1908: Employment of child labour in Bengal.—In April the Government of Bengal, Marine Department, issued the draft of a rule which it was proposed to make, under the Indian Ports Act, to the effect that no child under the age of tweive years should be employed anywhere within the limits of the ports of Calcutta and Chittagong upon the handling of goods. No exception was taken by the Chamber to the introduction of this rule, which was subsequently, in June, brought into force.

The Indian Lighthouse Act, 1927: Light dues.— Section 10(1) of the Indian Lighthouse Act, 1927, gives the Governor-General in Council power to prescribe light due rates not exceeding two annas per ton, and to prescribe a for different classes of abirs; and a proviso to section 10(2) prescribes that, if light dues have been paid in accordance with the provisions of the Act in respect of any ship, no further dues shall become payable in respect of it for a period of thirty days from the date on which the dues so paid became payable. The general rate was formarly one anna six pies per ton, but under a notification, dated 7th March, the Government of India, in the Department of Commerce, reduced this rate to one anna four pies. The different rates are now as follows:—

| ) | All ships, other than sailing ships,<br>arriving at, or departing from,<br>any port in British India, except<br>the vessels mentioned in (b) below | One anna and four pies per ton.   |
|---|--|-----------------------------------|
| ) | Ships, other than sailing ships,<br>calling at Aden and/or Perim and<br>not proceeding to another port in<br>British India                         | One pie per ton.                  |
| 5 | Sailing shing  | Half the rates in (a) and (b) abo |

The International Convention respecting Load Lines.—This subject was mentioned in the annual report for last year, when it was explained that the International Load Lines Convention held in London from 20th May to 5th July 1960 proposed that the Indian summer period—or, as it is now called, the tropical period—in the Bay of Bengal should be restricted from 16th December to 15th April; the existing period, from 15th December to 30th April, was fixed by the Government of India in 1927, and represented a considerable restriction on the period that had been in force up to that time.



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In May the Chamber was asked by the Government of India. Department of Commerce, to submit an expression of views on the expediency of mana's ratinging the 1950 Convention : and after consultation with the Snipping Sub-Committee, the Committee replied to Government giving their views at considerable length, They considered it desirable to review the whole history of the discussion on the question. They noted that, at the 1930 Convention, the Government of India were prepared to agree to the inclusion of the first hali of December in the "tropical" period ; Government's delegates supported this view, and pointed out that it had never previously been suggested that the last fortnight of April should be excluded from the tropical period, and that Government were prepared to include both these fortnights within the period. This was supported by the American delegation and by the British and Netherlands suppowners, but it was strongly opposed by the professional meteorologists. "The general sense of 'the Committee was ' the delegates said, ' that the only hope of "international agreement was to allow the meteorological criteria "to prevail. And no meteorolog:cai criterion which had any chance "of acceptance would have included the last fortnight of April and "the first fortnight of December in the Bay of Bengal in the "tropical zone." In the result the Convention was adopted on this basis, but the Indian delegates pointed out that it applied only to "international" voyages; that it was impossible for them to press further that the shipping of other countries should be allowed to trade in the Bay of Bengal during the two fortnights concerned with a deeper iond than their own Governments were willing to support; and that it was still open to the Government of India to permit tropical loading on voyages which are not "international"

The Government of India's letter to the Chamber raised two guesticas, namely, (a) as to the destability of India ratifying the Convention, and (b) as to instantical in the statistication should be drawn between "uncome?" and "international" voyages. With regard to (a), the Government of India were, it was stated, provisionally of opinion that the convention should be ratified, and with reference to (b), their provisional view was that a differentiable.

The Chamber replied that, after very careful consideration, they were unable to agree with the Government of India's conclusions: I that they would prefer that the Convention should not be mitified by India: but that, if it was ratified, the definition between "unational" and "international" vorgages should be preserved. In the circumstances, the Chamber expressed the hope that the Government of India's would stremonsly oppose the ratification of this Convention. Indeed, they went further and hold that

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there had never been any case for excluding, from the tropical period, the first fortnight of December, just as there was no case for excluding the last fortnight of April. There is an demand from practical seamen for protection in the Bay of Bengal in the months of December and April. The months in when intense storms may be expected are those of May and November, and from the end of the latter month until the beginning of May there is an need for special measures. The Chamber cannot too often repeat that they are entirely and all times anxious to support measures directed towards the security of life at each but in this matter they lead that India is being asked to accept restriction in order to avoid the troublesome consequences that are otherwise likely. This is not, the Committee consider, a position which should be accepted.

International Labour Conference: Maritime questions.-In Juno the Government of India issued a communique that a Tripartit Technical Advisory Committee, convened by the International Labour Office, would meet at Geneva from October 21, 1031, for the purpose of discussing the following four questions:---

- (1) Regulation of hours of work on board ships;
- (2) Protection of seamon in case of sickness;
- (3) Promotion of seamen's welfare in ports;
- (4) Minimum requirements of professional capacity in the case of captains and certain officers on board merchant ships.

These four subjects were before the Thirteenth (Maritimo) Session of the International Labour Conference in 1929, when they acme up for first discussion, and the proposal was to bring them forward for final discussion—in accustance with the double discussion procedure—at a subsequent session of the Conference. But in supersession of this procedure, it was decided to convene the Tripartic Technical Advisory Committee to a meeting hast October for final decision in second discussion at a Sossion of a general or a maritime Conference. It was explained, in the ropert of the Chamber for 1920, that the first two of the subjects—the regulation of hours of work and the protection of seamon in sickmess—and the last—the minimum requirements of protessional capacity—had been before the Chamber in that year: and the views expressed with reference to them were indicated.

It transpired that a considerable amount of discussion was taking place among shipowners of different countries with regard



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to the proposed meeting of the Technical Committee, in view of the fact that the Governing Body of the International Labour Organisation had declined to accept the suggestion of the Employers' Group that the final Conference should be a maritime one, and not a general Conference at which nations without any maritime interests would be represented. Several efforts were made by shipowners to have this decision rescinded, and as these were not successful it was unanimously decided, at an international conference of shipowners in London in June last, that shipowners should be recommended to refrain from attending the Technical Maritime Committee in the absence of a timely official assurance that the final Conference would in fact be a maritime one.

Later in the year it was learned that the Governing Body would reconsider the question of the final Conference being a special maritime one, and that the meeting of the Technical Committee would probably not be held until early in 1982 : and towards the close of the year it was announced that the Government of India had received intimation from Geneva that the second discussion on the four subjects will take place at a special session of the Conference to be held in 1933 consecutively with the general session of the Conference. No further information on the subject has reached the Chamber as yet.

International Labour Conference: Marking of the weight on heavy packages transported by vessels .- In the reports for 1926 and for 1930 reference was made to a question raised by the International Labour Office at Geneva-resulting eventually in a Draft Convention adopted by the International Labour Conference in 1929-which related to the marking of the weight of packages carried on board ship. It was explained in the 1930 report that the Chamber did not take exception to the ratification of the Convention by India; its main purpose was to provide that any package of one thousand kilograms (one metric ton) or more, gross weight, consigned for transport by sea or inland waterway, should have the gross weight marked before being

In February the Government of Bengal, Marine Department, confirmed a by-law made by the Calcutta Port Commissioners in

No person shall load or ship or sitempt to load or ship or tender for loading the alignet on or into any vessel within the post any public or object of which prove weight of and model of the on (200 has). Sheep plainly and durably marked weight it. If the erast processing of the provided starting marked weight and public provided the starting of the starting of the starting starting of the start provided much weight postage or object in a wallable geom weight to marked much not be less than the edam (geom weight to marked much provided much not be less than the edam (geom weight to marked much not be less than the edam (geom weight to provide the starting the starting the starting the starting the starting the provided much not be less than the edam (geom weight to provide the starting t

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#### PENALTY FOR BREACH OF THE FOREGOING BY-LAW.

Any person committing a breach of this by-law, either by omitting to mark the gross weight plannly and durably or by understating the gross weight, shall be liable to a fine which many extend to Rs. 600 in respect of any such breach.

Calcutta Port Commissioners: Increased charges. -Towards the end of February the Committee issued, for the information of members of the Chamber, copies of a letter received by them from the Chairman, Calcutta Port Commissioners. In this it was explained that the Commissioners had always anticipated that their expenditure would exceed their income for the first few years after the opening of King George's Dock, but that it was hoped that the deficits, diminishing as trade increased, would not be too great to be borne by the Reserve Fund. They had allowed in their Budget Estimates for a deficit of Rs. 20 lakhs on the current year's working, and a loss of this magnitude could have been met without seriously affecting the position. Owing, however. to the serious slump in traffic, their income during 1930-31 would probably be Rs. 63 lakhs less than was anticipated, so that, apart from reductions in expenditure, the deficit would amount to Rs. 83 lakhs. The expenditure had been reduced by Rs. 264 lakhs, and the deficit of Rs. 564 lakhs would be met from the Reserve Fund. This Fund was not, however, capable of meeting continuing deficits of this magnitude, and the Commissioners were applying to Government for sanction to make certain increases-which were specified-in their rates with a view to these being brought into effect as from 1st April. It was anticipated that these increases, if effected, would increase the income of the Commissioners by a sum of about Rs. 16 lakhs, but in any case it would be necessary to review the position again later. The increases proposed were as follows :---

- (a) A surcharge of 50% on the wharfage charge and one of 25% on the river due on petrol and all non-dangerous petroleum and its products; a charge of Rs. 30 a day in addition to mooring hire for ships discharging at a Budge Budge landing stage.
- (b) River due on jute at 5 as. per bale instead of the then existing rate of Rs. 1-4-0 per ton.
- (c) A surcharge of 121% on the river due on all imports, other than petrol and all non-dangerous petroleum and its products.
- (d) A surcharge of 121% on the river due on all exports other than manganese ore. In the case of graded coal the surcharge would be based on the net river due of 4 as, per ton and would therefore amount to only 1 anna per ton.



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The Committee invited expressions of opinion from members of the Chamber, and from the Associations interested, with regard to the Commissioners' proposals. They received a number of replics, and the main points raised in these were the following :-----(a) that forward engagements-that is, contracts made before the notification of the increases-should not be subject to the increases; (b) that the date from which the increases were to be effective should be postponed; and (c) that the Port Commissioners should be asked to give an assurance that the increases would be withdrawn as and when trade conditions returned to normal. With regard to the first of these points, the Committee ascertained that it was not open to the Port Commissioners to make differential charges on the same class of goods, and that therefore they could not exempt forward engagements. With reference to the second point, the Committee considered whether it was expedient to make any representation pressing for a postponement of the date, but it was known to them that any such postponement would seriously affect the finances of the Port Commissioners for the ensuing year and, after consideration, it was decided not to put forward the proposal. With regard to the third point, the Committee asked the Commissioners for an assurance that the increases would be withdrawn with the return of trade conditions to normal.

The Port Commissioners replied to the Chamber that an assurance given in these terms might be interpreted as necessitating a withdrawal of the increases immediately there was any improvement in traffic, however small that improvement might be; but the Commissioners undertook to consult the Clamber before arriving at any decision regarding the retention of the increases during 1992-39.

Calcutta Port Commissioners: Final outturn.—The Committee were recently remested to give an expression of onion with reference to the question whether, in case of the discharge of bag cargo from a charlered steamer into the Port formatissioners' andowns, etc., the custom in Calcutta is that the the deliveries is binding on both the steamer and the consignee as regards the quantity landed.

After consultation with the Shipping Sub-Committee the Committee replied that the matter is one which must be decided by the terms of the Charter Party, but that if it does not deal in detail with the settlement of claims, and if any dispute in the matter is referred to arbitration—on the assumption that the Charler Party contains an arbitration charac-the arbitrators would no doubt decide the question in accordance with the ordinary

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procedure of the Port. Under this procedure the Port Commissioners give the steamers a receipt, at the end of each day's work during discharge, for the approximate number of bags landed during that day. It is recognised that these daily receipts do not cover the full number of bags landed, and on completion of deliveries the Port Commissioners submit an outturn, and also a further receipt for the difference between the total number of hags previously receipted for and the quantity delivered by them to the consignees. Subject to the terms of the Charter Party, the outturn is accepted as binding on the steamer provided that the number of bags shown thereon as discharged from the steamer is not less than the total number of bags shown on the daily receipts granted; and so far as consignees are concerned the outturn would be binding in so far as it is prepared from the receipts granted to the Port Commissioners by the consignees at the time when the cargo is lifted.

Port of Calcutta: Hospital Port Dues Fund.--Dy notification No. 2778-P.H., dated 351 November the Government of Bengal in the Local Self-Government Department reduced the nute of Hospital Port Dues, leviced on vossels entering the Port of Calcutta, from four pies to three pies per ton with effect from the date of the notification.

Fees for deratisation and deratisation exemption certificates.—The Government of Bengul, Local Solf-Government Department, recently issued instructions, under section 35 of the Indian Ports Act, 1308, that fees on the scale specified below shall be levied on vessels entering the port of Calcutta for the grant, by the Port Health Officer, of deratisation and deratisation exemption certificates :-

|   | ee for the grant<br>a dernisation<br>certificate. | of a deratisation<br>exemption cor-<br>tificate. |  |  |  |
|---|---|--|--|--|--|
|   | Rs,   | Rs.  |  |  |  |
| for a vessel having a capacity of 50,000 c. ft. a   | nd under- 140                                     | 50   |  |  |  |
| Ditto Ditto 50,001 to 100,000 ,,  | 175   | 60   |  |  |  |
| Ditto Ditto 100,001 to 200,000  | 220   | 70   |  |  |  |
| Ditto Ditto 200,001 to 300,000 ,,   | 275   | 80   |  |  |  |
| Ditto Ditto 300,001 to 400,000 .,   | 330   | 90   |  |  |  |
| For every 100,000 c. it. over 400.000 c. it. for<br>For the issue of a certificate on a Sunday or |   | oxtra 10 extra                                   |  |  |  |
|   | 40  | extra 40 extra                                   |  |  |  |
| For the issue of a certificate between 6 p.m. 5   |   | extra 40 extra                                   |  |  |  |
|   |   |  |  |  |  |

The Government of Bengal instructed, further, that the fees thus levied should be credited to the Calcutta Hospital Port Dues Fund after deducting collection charges; and that the cost of the staff



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employed for the purpose with contingencies, and the charge for the fumigating apparatus should be met from this fund.

The Committee considered this position in consultation with the Shipping Sub-Committee, and they informed the Government of Bengal that strong exception was taken to the procedure which it was proposed to adopt and which would result in vessels having to pay charges far in excess of what is reasonable. At present a vessel pays to the Port Commissioners a fee of Rs. 100 for the use of the Clayton fumigating apparatus, but under the proposed scale a vessel with a capacity of, say, 400,000 cubic feet will be called upon to pay Rs. 330 for the same services except that a formal certificate of deratisation will be given. The Chamber submitted that there was no justification for an increase of thus description and that, similarly, there was no justification for charging the same vessel Rs. 90 for the grant of a deratisation exemption certificate; in each case the grant of a certificate is a matter of form, and the enarge should be nominal. The hope was accordingly expressed that the Government of Bengal would reconsider the matter and reduce the scale to a level which bears some relation to the charges hitherto made for practically the same services. In particular, the Committee stated that they could not appreciate why the size of a vessel should regulate the fee for the grant of a deratisation exemption certificate for as far as they understand the position, the amount of work involved is the same whatever the vessel's capacity may be.

The use of Uluberia Reach as an anchorage .-- This matter was the subject of consideration at a meeting which was held in June under the auspices of the Shipping Sub-Committee, and which was attended by representatives of steamer interests, by marine superintendents, and by shipmasters. Discussion had taken place on the question of the extent to which Uluberia Reach could be used with safety as an anchorage. In the opinion of some experts there was doubt as to whether vessels could safely lie there during the height of perigee spring tides; and they held the view also that when vessels arrived in the Reach on the ebb tide they must do so during the hours of daylight as it was not considered to be safe to turn a ship in the Reach at night before anchoring. As against this view, other expert opinion considered that no special danger attached to the use of the Reach as an anchorage even during the height of perigee spring tides, and that vessels could be turned at night on the ebb tide without difficulty. The Port Commissioners invited shipowners, in these circumstances, to indicate their wishes with reference to vessels anchoring in the Reach and turning at night, and it was to discuss the subject generally that

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The feeling of the meeting, as a result of the discussion which took place, was briefly as follows :---

- (a) that the passage down the river through the lighted channel to Uluberia is safe;
- (b) that Uluberia is not an unsafe anchorage, even at the height of the perigee spring tides;
- (c) that there is no risk involved in swinging a vessel in the Reach to the tide at any time;
- (d) that there is adequate room in the Reach for five vessels at one time; and
- (c) that, as experience had shown that the operation of turning a vessel in the Reach was perfectly safe during the day, there appeared—at any rate until further experience had proved the contrary—to be no reason why the operation should, up to the first quarter of the ebb, be definitely assumed to be donverous at night.

Weather working days: Chamber Ruling No. 4 .--This Ruling provides that the term "working days" excludes Sundays, Christmas Day, Good Friday and such public gazetted holidays as may be declared by the Chamber as holidays recognised by the Chamber under charter parties and abipping 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". The provision referred to is to the effect that during inclement weather the Committee of the Chamber, in consultation with the Port Officer, will decide as to what may or may not be considered a working day. The question was raised with reference to a particular day in 1930 which had been declared, in accordance with these provisions, to be a nonworking day, and as a certain amount of working had been possible on a number of vessels, some discussion took place on the point whether it was desirable to alter the procedure. The subject was carefully examined by the Committee, in consultation with the Shipping Sub-Committee, and as a result it was decided to take no action in the direction of modifying the procedure in view of the fact that it had worked satisfactorily for many years.

Bills of lading.—At the request of the Lines concerned, the Committee issued a circular to members of the Chamber drawing attention to certain decisions adopted by the Calcutta Liners Conference (the U. R. Conference), the Calcutta (U. S. A. North Atlantic Conference, and the Calcutta Continental Conference. It was explained, by the Conferences, that steamer agents are



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frequently pressed by certain shippers to oblige them to the extent of antedating or postdating bills of lading, or signing such documents for cargo shipped without the production of the relative mate's receipts or the prescribed letters of guarantee, the argument being usually put forward, in support of such requests, that other Lines are willing to oblige shippers to this extent. The Conferences desire it to be understood by shippers that it is neither permissible nor possible for steamship companies or their agents to meet shippers in this way, and that the Lines are not prepared to depart from the recognised procedure.

Storm-warning station at Namkhana.--A stormwarning signal station was established at Namkhana, on the Hooghly, in 1928, and the subject was referred to in the annual reports of the Chamber for that year and for several preceding years. The idea was that the storm-warning signals of the general system 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 for a storm-warning station than Mud Point. The inland steamer companies were, it was explained, called upon to undertake half the annual guarantee of Rs. 8,980 required by the Post Office for the service.

The Government of Bengal recently intimated that it had been decided by the Director-General of Posts & Telegraphs that-as the combined office at Namkhana is required not only in the interests of shipping but also in those of other matters with which the Government of India and also the local Government are concerned-the charges for maintaining the office should in future be borne by the Posts & Telegraph Department, and that therefore the guarantee for the working of the office should be terminated until occasion arises necessitating the revision of the orders.

The Suez Canal Dues .-- During the past year, a considerable amount of public attention has been given to the dues charged by the Suez Canal Company. The dues are based on the tonnage of vessels, and although vessels in ballast pay at a special rate. vessels with cargo pay on the same basis whether they are fully loaded or loaded only in part. With the prevailing trade depression, and the conservent unfilled cargo space that is now a feature of vessels generally, the high level of the charges constitutes a heavy burden not only on shipping, but on all trade; and when they were examining the question in the early part of the year the Committee examined figures showing that the approximate percentage of the Canal dues to the total carnings of several vessels in recent outwards and homewards voyages between Calcutta and London had been

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as high as fifteen per cent. The Associated Chambers of Commerce of India and Cevion had before them the question of taking action by way of assisting in the movement at home towards obtaining a reduction. It was, however, announced that the question was to be discussed at the monthly meeting of the Board of the Canal Company in Paris in May, and that the Chamber of Shipping of the United Kingdom had accordingly agreed to await the result of the meeting. In these circumstances the Associated Chambers considered that it was expedient also to await the result. After the meeting it was intimated, however, that the Company had decided not to make any reduction in the dues, and the question of continuing the agitation was brought up again.

The Associated Chambers were in correspondence with the Liverpool Steamship Owners Association with regard to it, that Association having taken a prominent part in the discussion. In November it was announced that the Canal Company had decided to reduce the rate of dues for vessels carrying cargo from 6.65 gold francs per ton to 6 gold francs, and for vessels in ballast from 3.325 gold francs to 3 gold francs : these rates are, on the gold franc basis, the lowest dues on record. The reduction was, to some extent at any rate, the result of the discussion on the subject, and it was satisfactory so far as it went, even although, with the depreciation of sterling in relation to gold, dues formerly paid in sterling have now to be paid in gold francs.

Buoyage, and the lighting of coasts .- In the reports of the Chamber for 1927 and 1929 reference was made to the enquiry into this matter by the Technical Committee of the League of Nations. The object was to ascertain if there was any possibility of reaching an international agreement in regard to the unification of the varying buoyage and lighting systems. The Chamber recorded the view that the adoption of the Technical Committee's involved proposals in regard to buoyage would not be likely to make for the greater safety of vessels, and that the theoretical advantage of international uniformity would not be sufficient to justify the not inconsiderable expense required to alter existing systems, and the inevitable confusion that would be caused for some time to persons familiar with these who had to accustom themselves to a new order of things.

In November the Chamber was informed by the Government of India, through the Government of Bengal, that the subject had been further considered at an International Conference at Lisbon, but that no agreement was reached. His Majesty's Government have, however, framed, in consultation with the British Lighthouse authorities concerned, a revised set of proposals as a basis of



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discussion on the "lateral" system of buoyage at any future meeting of the International Conference. Particulars of these proposals, and an explanatory memorandum on the subject, were forwarded to the Chamber for an expression of opinion and the matter was examined by the Shipping Sub-Committee. On their recommendation the Committee informed the Government of Bengil that they did not desire to add anything to the views expressed by the Chamber in 1920 beyond stressing their opinion that, so far as the marking of channels by day is concerned, the shape of a buoy is of greater importance than its colour.

Mail services between Calcutta and Rangoon, and Rangoon and Chittagong: Suggested curtailment.-In August a reference was made to members of the Chumber for an expression of views on certain proposals put forward by the Postimaster-General, Bengal and Assun, for the curtailment of the mail services between Calcutta and Rangoon and between Chittagong and Rangoon. At present there are three services a week in each direction between Calcutta and Rangoon, and the proposal was to reduce these to two in each direction; and to reduce the mail services between Chittagong and Rangoon. If the two weekly in each direction to one. The Postimaster-General explained that it was estimated that these measures would result is an economy of Rs. 2 lakba ger annum.

After considering the replies received from members of the Chamber the Committee informed the Government of Bengal. Commerce Department, through when the request for their opinion had been received, that the Chamber did not desire to take up any obstructive attitude to a reasonable neuroance of economy, but that the point had been mada—and there appeared to be some substance in it—that a curtailment of these services would tend to inercase the depressed condition of trade. It seemed to the Chamber, however, that matter was one which more obsely concerned interests in Burma, and they explained that it was known to them that strong exception had been taken there to the suggested curtailment of the mail services.

The Committee suggested that, if it should be decided to made a reindenion in the service, a further reference abould be made to them with a visu the examining more fully, in consultation will other interests, thus readjustment which was likely to be most suitable. The elimitate of Line 2 in each direction between calcutta and Rangeone was suggested in the papers—would not be to the best advance for one thing, it would mean that, with only two mails a week, these would arrive in Rangeon more Monday and Tuesday, an arrangement that is odvisously modesrible.

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### POSTS & TELEGRAPHS.

The Telegraph Service: (a) Delays and mutilations .- In the report for last year reference was made to representations submitted by the Chamber to the telegraph authorities, regarding the experience of members in the matter of delays, in Iadia, to foreign telegrams, and the number of mutilations in these. The experience was that both delays and mutilations had increased in number since the Eastern Telegraph Company closed their office in Calcutta in August 1930. The Postmaster-General, Bengal and Assam, replied that all possible measures would be adopted with a view to effecting a material improvement, but unfortunately complaints continued to be frequent, and the Committee had occasion to draw his attention to a number of instances of serious delays in Bombay in the handing over of messages to the cable company. In communicating these particulars to the Postmaster-General the Committee expressed the view that there was clearly room for considerable improvement in the arrangements, and they asked that the position should have urgent attention. The Committee had a meeting on 1st September, for the purpose of discussing it and other matters, with Khan Bahadur Syed Niaz Qutb, Postmaster-General, Bengal and Assam Circle, and other representatives of the Department. The Postmaster-General explained that the position in regard to delays had considerably improved. To some extent the delays which had admittedly occurred were, he said, unavoidable, and were due to the fact that the system between Calcutta and Bombay was being changed over to a system which would considerably expedite the work of transmission : the alteration involved the replacement of the old wires by new wires, and this work had been proceeding for about a year but was approaching completion. The actual work had to be done during certain portions of the day, and telegrams passing at these times were subject to some detention. But the delays had been reduced very materially and the Postmaster-General thought that in future there would be much less reason for complaint. Latterly also, when there was abnormal delay between Calcutta and Bombay, it had been arranged that telegrams passing between these places should to some extent be sent via Madras with a view to relieving the congestion on the direct line.

It was explained to the Postmaster-General that to a considerable extent the complaints received by the Chamber related to delays which appeared to occur in Bonnhay between the receipt of a telegram from Calcutta and its being handed over 6 the Cable Company for onward transmission. The Postmaster-General agreed that indue delays sometimes took place there, but he was taking all possible action to climinate them.



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(b) Acceptance of Islagrams for transmission our interrupted intes.—At the instance of a member of the Glamher, the Committee drew the attention of the Postimater-General, Bongai Assan Circle, to the inconvenience occasioned when telegrams are accepted, without explanation, for transmission over immediate a score interrupted. Instances were quoted of telegrams being accepted by the Central Telegraph Office for delivery to place in Dengl, and of and helegrams being forwarded by letter postof the telegraphic connection being interrupted—and of the delivered to the addresses come time after receipt by the confirmations of the telegrams. The Postmaster-General explained in reply, that the interruptions were due to floods and that the position was not known at the Central Telegraph Office at the time when the telegrams in question were handed in.

Increases in the rates for foreign telegrams .--- The Associated Chambers of Commerce of India and Ceylon submitted to the Government of India a protest against the heavy increase, with effect from 15th October, in the rates for foreign telegrams. The Committee associated themselves with this protest, which stated that the Chambers fully appreciated that—as had been explained in a press communique published by Government—India had to pay higher charges to foreign administrations in view of the fact that the tariff for foreign telegrams is fixed in gold france and is converted into the currencies of the respective members of the International Telegraph Union in accordance with prescribed principles. But the Chambers submitted that something far short of five annas in the rupce-the amount of the increase-would have been quite sufficient to meet the position, particularly as the amount that has to be paid to foreign administrations must be only a portion, and not the whole, of the charges collected. It was accordingly represented that the additional charge should bear a closer relation to the actual additional burden involved to the Indian Telegraph Department. In the case of radio telegrams, for example, it is difficult to understand how the increase can be justified, as it is understood to be the case that the great bulk of this traffic proceeds direct between India and England without being relayed en route.

Charges for the registration of telegraphic addresses.—In November the Committee submitted to the Director-General of Posts & Telegraphs a strong protest against the revision of the rates for the registration of abbreviated telegraphic addresses. The former yearly registration rates, which have been abolished, were as follows:

For the first ten addresses registered by a single firm ... Rs. 15 0 each. [ 65 ]

| For the second ten add<br>a single firm | esses registe | ered by | Rs. | 7 | 8 6 | ach. |
|---|---------------|---------|-----|---|-----|------|
| For each subsequent a<br>a single firm  | idress regist | ered by | ,,  | 4 | 8   | .,   |

Under the revised rules, a flat rate of Rs. 25 yearly is charged for each address registered.

The Chamber represented that there is no justification for enhancing the cost of registering addresses, particularly when it is kept in view that the cost of the individual telegram has already been subjected to sun increase. In any event, an increase of 66 per cent, in the case of a single address cannot be defended, and the charge is beyond all reason when considered with reference to businesses which register a large number of addresses. The attention of the Chamber was drawn to one case where a member under the former scale paid Rs. 7,600 per anoum in respect of some 1,700 abbreviated addresses, as compared with Rs. 42,000 involved under the new scale.

The Air Mail Service with England: Revised winter timings .- With effect from 21st October certain alterations were made in the air mail timings between India and England, and these operated to the disadvantage of Calcutta. In respect of a letter posted from Calcutta to London it was possible, under the old timing, to obtain a reply by air within twenty days, whereas now a reply cannot be received under twenty-three days. The position is worse from the point of view of the time taken to obtain a reply to an air mail letter sent from London to India. Under the old timing a reply could be obtained within seventeen days, but now the time is twenty-four days. The Committee addressed the Director-General of Posts & Telegraphs on the subject, pointing out that the adjustment of the time tables had been made on an unfortunate basis, and that the system could have been re-arranged in a more convenient way. They recommended that the question should be investigated with a view to determining whether the revision could not be made more practicable. The Director-General informed the Chamber in reply that a representa-tion on the subject had been made to the British Post Office asking them to move Imperial Airways to change the day of arrival of the eastbound plane from Friday to Thursday to suit the interests of the public in India and Burma.

Air Mail Service to Java.—Representations were made to the Chamber, on behalf of many important commercial houses in Calculta with interests in the Dutch East Indies, urging that they should be allowed to take advantage of the air mail service



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provided by the Royal Dutch Air Lincs (K. L. M.) between Calcutta and Java. The present position is that the postal authorities do not accept postal articles for carriage by this service.

In the ordinary course mails to and from Java by sea have to be transhipped at Singapore and to await there the oncarrying connection, with the result that they usually take from two to three weeks in transmission, as compared with the three to five days required by the air service. There is, as yet, no other air mail connection with Java, and the Chamber addressed the Director-General of Posts & Telegraphs urging that, as long as the Dutch Line provides the only such service, the Indian postal authorities should accept articles for conveyance by it to Java, and should accept for delivery here articles carried by the service from Java. The saving of time and the convenience which would follow would be greatly appreciated by merchants, and the Committee of the Chamber expressed the hope that arrangements would be made at an early date to enable the public to take advantage of the great facility offered by the service. In a supplementary letter the Chamber suggested also that consideration might be given by Government to the question of using this service for the time being for the carriage of mails between different stations in India as, for example, between Karachi and Calcutta, Karachi and Rangoon, etc.

The Director-General of Posts & Telegraphs replied to the Chamber's representations explaining that, in order fully to examine the possibilities of the Datch Ar's Service for the excitange of correspondence between British India and the Straits Settlemonts, Malay States, Siam and the Netherhands East Indies, particulars of the time tables of the service, as woll as the mates of transit eharges and general conditions for the use of the service, were being ascertained. With regard to the question of conveyance, by the Dutch Air Service, of internal air mails between different stations in India, this could not, it was stated, be considered yet.

In connection with this subject a resolution in the following terms was adopted at the annual meeting of the Associated Chambers of Commerce of India & Ceylon in December :--

That this Association deplores the slow progress so far made by India in the development of availation, particularly on the trans. India route, and urges Government to take immediate forwards the inauguration of an Air Mail Service between Karachi and Rangoon;

And that ending any other air facilities, arrangements be made by Government with the second in Taily and Bible services Rangean and any obser county farther each or as it on server that them about second second second second second second to be commercial and trading public.

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The V. P. Post system: New rules. A good deal of discussion took place during the year regarding certain new rules introduced by the Post Office with reference to the V. P. Post system. According to the provisions of these rules, an article would be kept in the Post Office for only three days from the day of first presentation to the addressee, and then returned to the sender unless the addressee deposited two annas per article per day for a period of retention up to a maximum of ten days. Under the old rules, articles were kept in deposit for ten days free of charge. It was submitted to the Committee that the rules would operate harshly against merchants, particularly in the mofussil, as sometimes addressees do not have sufficient ready cash to make payment immediately on presentation. The Committee came to the conclusion, after consideration, that the new rules were not unreasonable. Merchants would ordinarily, it was thought, have a very good idea of the approximate time when they might expect to receive delivery of V. P. articles which they had ordered, and it should be possible for them so to arrange that they would have cash available.

Subsequently the matter came before the Associated Chambers of Commerce of India and Ceylon, and the Chamber was informed that opinions differed to some extent with regard to the rule. Some Chambers would have liked to see a reversion to the former system, providing for ten days free storage; some suggested that the free period should be extended from three to seven days; some suggested an extension to five days; and some considered the new rule to be reasonable. In these circumstances the President of the Associated Chambers suggested to the Director-General of Posts & Telegraphs that the free period should be extended from three to five days. A notification was published by the Department in due course to the effect that as from 1st August the period of free detention would be seven days, after which demurrage would be payable, the maximum period of retention being fourteen days from the date of first presentation of the article or the delivery of the intimation of its arrival.

Business reply envelopes.—This matter was referred to in the report for last year. It will be remembered that a proposal was put forward that the Post Office might adopt a system under which, instead of reply envelopes issued with circulars having to be stamped, these might be marked in such a way that they could be posted unstamped, the postage being collected by the Post Office at the time of delivery to in the addressee. The Director-General of Posts & Telegraphs enquired whether frams would be prepared to pay a half anna in addition to the ordinary postage and the Committee assertiated that, so far as firms in this Chamber were concerned, they would be quite agreeable to do



so; some Chumbers, however, considered that this charge was rather high. An alternative proposal was subsequently put forward by the Director-General to the effect that he would issue individual pormits on payment of a fee of Rs. 10 per annum in advance for the services to be rendered by his Department, this being, of course, in addition to the ordinary to be payment on the services of the services to be rendered by his Department, this being, of course, in addition to the ordinary the services of the ser

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in a satisfies to be reliable on the ordinary posing characteristic of course, in addition to the ordinary posing characteristic overse on addivery. The Associated Chambers referred this proposal to the other of the ordinary of the ordinary of the ordinary of the the arrangement has now been infact, generally approved and the arrangement has now been infact, generally approved and the arrangement of the same set of the ordinary of the arrangement of the ordinary of the ordi

Posting of machine franked articles .-- The Committee invited an expression of the opinion of members of the Chamber on a proposal in this connection which was received from the Director-General of Posts & Telegraphs. He referred to the fact that, before 1929, machine-franked articles might be posted at specified post offices only. In the year mentioned, however, this restriction was withdrawn, and such articles were permitted to be tendered over the counter at any post office provided that the franking machine window ticket issued with the license, was produced at the time of posting the articles. The Director-General's letter proceeded that it had been represented to him that the licensees of the machines generally posted the articles at only one office, and that the permission to post at any other office was liable to abuse and likely to cause loss both to the sender and to the post office. It was accordingly proposed to withdraw the concession and to revert to the former arrangement under which machine-franked articles might be posted at only the post office named on the die

The replies received from members of the Chamber showed that a number of them took excerdion to the withdrawal of the concession, as they found it to be of considerable use, anaticularly in regard to nosling late mail matter by the different Railway Mail Services at the ruliway stations.

The Committee had the opportunity of discussing the matter at a meeting which they had with the Postmaster-General, Bengal and Assam Circle, and they explained to him how members of the Chamber regarded the Director-General's pronosal and that, indeed, there was some difficult in anorprecising in what way abuses were likely to occur under the existing system. They also replied in this sense to the Directo-General.

The Government telephone service in Asausol and Barrackpore.—Some time ago the Chamber was informed by the Divisional Engineer. Telegraphs (Calcula West Division), that the question of improving the telephone service in Asausol and

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Barrackpore was having consideration. He invited an expression of the views of members of the Chamber regarding the existing services in threes localities, and in particular any suggestions in relation to possible improvement. The Committee circulated the papers to members of the Chamber and they received a considerable number of replies, copies of which they forwarded to the Divisional Engineer.

#### RAILWAYS.

The Indian Railways Act, 1890.—In the reports of the Chamber for the past two years reference has been made to the position of the railways in the matter of owning and operating subsidiary motor and air services, and at the annual meeting of the Associated Chambers in December 1930 a resolution in the following terms was adopted :--

That Government should take such steps as may be necessary to amend the Bailways Acts of 1879 and 1880 in order to permit back State and Company-managed Bailways to com and operate moder and/or air services as subaliating services existing railway systems without any restrictions in regard to corrying passengers or goals "carried or to be carried on the railways).

A copy of this resolution was forwarded to the Government of India, Railway Department (Railway Board), and they replied in due course to the Associated Chambers with reference to it. The reply explained that, in the view of the Bailway Board, the Indian Railways Act does not operate as a bar to State-managed railways running motor services, but that it is necessary for any such railway, desirous of setting up in a Governor's Province a system of road motor transport in connection with their own railway services, to obtain the concurrence of the local Government before undertaking such a service. The revision of the Railways Act is now under consideration, and the Board explained that the matter of giving power to all railways to own and operate road motor and air services is one of the items under investigation. At a meeting which the Committee, and the Railways Sub-Committee of the Chamber, had in April with Mr. T. G. Russell, Chief Commissioner of Railways, he explained that Sir B. N. Sarma, President of the Railway Rates Advisory Committee, had been on special duty in connection with the revision, but that there was a possibility that the Act would be very completely overhauled and that this action would not be undertaken for the present in view of the impending constitutional changes. Discussing this narticular aspect of the subject, the Committee explained to Mr. Russell that so far as the smaller railways, such as light railways, were concerned, they would be satisfied if they were given permission to operate bus services, the existing position being that they found themselves



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severely handicapped in not being permitted to run such services in competition with other bus services running in competition

Railway rates: (a) Suggested permanent Rates Commission -The Committee had under consideration a reference which they received from the Associated Chambers of Commerce of India and Cevion. One of the Chambers suggested the expediency of pressing for the appointment of a permanent Railway Rates Commission. their view being that at present the railways do not make a sufficiently close study of the freight question in relation to the larger issues involved, each railway considering only its own problems without reference to the effect of its decisions on the trade of India as a whole; they thought that a permanent Commission to determine rates questions would give more satisfactory results.

After considering the matter the Committee replied to the Associated Chambers that they doubled whether any such advantages would accrue from the establishment of a permanent Railway Rates Commission as would justify it. In any instance where, at present, there may be a feeling that rates are inequitable or not adequately adjusted, it is possible to submit a case for revision to the Railway Rates Advisory Committee ; and although the Chamber recognises that the Advisory Committee deals only with particular cases submitted to it-whereas the proposal was, it was understood, that the Commission would undertake a much wider and more general enquiry-the machinery provided by the Advisory Committee does already make it possible for individual eases to be investigated. The recommendations made by the Advisory Committee have naturally to be scrutinised with great care by the Railway Board, who presumably have to satisfy themselves that the adoption of particular recommendations will not involve the railway concerned in serious loss, and will not react in other directions. It may be objected that the Advisory Committee cannot function quickly in view of the detailed investigation which is necessary in each case, but the same criticism would apply to a Rates Commission ...

The Committee were subsequently informed by the Associated Chambers that, although some of the constituent Chambers agreed with the suggestion that a permanent Commission should be appointed, there was a considerable body of opinion definitely against it. In these circumstances the President of the Association decided not to take further action on the suggestion.

(b) Railway rates on coal.-Towards the close of the year the Committee considered references with regard to the decision

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that the railway rates for coal should, with effect from 15th January, be increased generally by 15 per cent. The Associated Chambers of Commerce of India and Ceylon invited the views of their constituent members in the matter, one of the Chambers having urged that strong representations should be submitted to Government taking exception to the increase, with particular reference to distances over 400 miles. When they were considering the question, the Committee had before them also a suggestion (put forward by a member of the Chamber) that special exception should be taken to the application of the increase to distances under 400 miles in view of the fact that within recent years-namely in 1926 and 1929-railway freights were twice reduced in the case of distances of 400 miles and over. The position thus was that consumers of coal in, for example, Calcutta who received no benefit from these reductions were having to pay the increased charges along with those who received preferential treatment in the past.

The Committee appreciated that the increase in freight rates represents a burden on industry, and they noted (as explained above) that of the two representations specifically before them, one objected to the increase being applied to distances over, while the other objected to its application to distances under, 400 miles. The Committee came to the conclusion that in the prevailing circumstances no useful purpose would be served by merely submitting a protest, because they realised that the railways must endeavour to increase their revenue.

(c) General transport charges .- The Committee had before them a circular issued by the Associated Chambers of Commerce of India & Ceylon inviting an expression of views on certain considerations put forward by one of the Chambers. These related to the tendency towards the enhancement of all transport charges. rail and road, and the desirability was suggested of a general representation to the authorities concerned before this proceeded further. It was argued that the burden of high freight charges was operating as a definite check to the movement of commodities, particularly in view of the great fall in the prices of these. And the suggestion was made that consideration might be given to the expediency of adopting the principle in accordance with which freight charges follow a sliding scale according to the market price of the commodity concerned.

The Committee examined the question in detail. They felt that, in the existing economic and financial situation, increases in freight rates had been unavoidable. It is common knowledge that, owing to the falling off in traffic, the milways have incurred heavy losses, and the Committee did not see that any reduction in



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rates that could be contemplated would lead to an increase in the traffic until conditions generally have improved. The Committee stated that in any event they were opposed to the suggestion that a sliding scale of freight rates should be adopted varying with the market price of the commodilies; in their opinion such a principle would not be practicable in this country.

Later in the year the Associated Chambers intimated that, in view of the differences of opinion expressed by the individual Chambers on the proposal that a general representation should be made to the authorities it had been decided not to take any action in the direction suggested.

At the annual meeting, in December, of the Associated Chambers of Commerce of India and Ceylon, a resolution in the following terms was adopted :--

That in the opinion of this Association present rates of railway freight are in general under high high in view of the low level of commolity prices and that the policy of structure unged to containe vigorough to pursue the recently inaugurated superstantiation of the structure of the structure of the structure of the structure as possible a general reduction rates of freight as

Railway Board: Standard conditions for contracts for stores .- The Committee received, and in June they circulated for the information of members, copies of three forms of contract for the supply of stores to the Railway Board, these being respectively (1) for running contracts for stores; (2) for contracts for stores under Rs. 5,000 in value; and (3) for contracts for stores over Rs. 5,000 in value. After the publication of the forms of contract the Committee were in correspondence with the Calcutta Import Trade Association on the one hand, and with the Railway Board on the other, with regard to certain provisions in the forms to which the Association took exception. In the first place the Committee passed on to the Board copies of the Association's remarks, and after consideration of the Board's reply and of the Association's comments on the reply, the Committee addressed the Board in detail regarding these. Inter alia, the Association took exception to the insertion of a provision that failure on the part of the contractor to deliver within the specified time should render him liable for consequential damages to any extent. The Association argued reasonably that the remedies provided to the purchaser were in every way adequate without rendering the contractor liable to such a drastic penalty as might be involved in consequential damages following on a late delivery caused by circumstances entirely beyond his control. The Board's justification for the retention of this clause was that the provision occurs in the Conditions of Contract governing purchases made by the Indian Stores Department in their running contract, the Board's Standard

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Conditions being bused on these. The Committee of the Chamber were unable to accept, us reasonable, an explanation that in no way referred to the merits of the clause in question but was based solely on the fact that a similar provision appeared in another type of Government contract. They considered that such a clause was wrong in principle, and they were strongly of opinion that it should be deleted from the Board's contract forms.

The Association pointed out that the arbitration clause in the contract was unsatisfactory because of the exclusion, from its scope, of "any matters the decision of which is specially provided for in "these Conditions." The Board stated that they saw no reason to bring within the purview of arbitration those matters which are specifically provided for in the Conditions, and the Committee entirely agreed with the Association in considering this explanation ---like the provision in the clause---to be most unsatisfactory. An arbitration clause with such a qualification is of little, if any, practical value, because it will almost certainly lead to disputes as to whether or not the particular matter under discussion is one the decision of which is specially provided for. A proper arbitration clause should provide for the settlement of any disputes that may arise under the contract. One which excludes the very matters in regard to which disputes may be most likely to occur is not acceptable. The Committee strongly urged that the clause should be revised and that the restrictive qualification should be eliminated.

The matter is still, at the time of submitting this report, under consideration.

Speed on railways.-At a meeting which the preceding Committee of the Chamber, and the Railways Sub-Committee, had on 2nd January with Mr. H. A. M. Hannay of the Railway Board, reference was made to the limitation of the maximum speed on narrow gauge railways to twenty miles per hour where the only stop signals were an outer signal in each direction. The object of the restriction was to ensure the necessary reduction of speed over facing points, but it was arranged that consideration should be given by the Board to a suggestion that the position would be satisfactorily met if the speed were reduced to, say, ten miles per hour between the outer signals, i.e., inside station limits. At a meeting which the present Committee, and the Railways Sub-Committee, had in April with Mr. T. G. Russell, Chief Commissioner of Railways, the question was raised with regard to broad gauge and metre gauge railways also, and Mr. Russell arranged that the question should be examined with regard to all lines

Information was later received from the Railway Board that, as conditions vary on different branch lines, it was considered to

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be inadvisable to lay down any rigid limitation of speed. Instructions had accordingly been given by the Board that in future the question should be interpreted with the regard to efficiency of braking, standard of truck and rolling stock, severity of grading and curvature, location of signals and any other relative factors. The position therefore is that it is now necessary for individual railways to address the Senior Government Inspector with regard to any question relating to the relaxation of speed limitations.

The Indian Railway Conference Association.— Several references from the Iadian Kaulway Conference Association have been before the Chamber during the year, and remarks have been submitted to the Association with regard to proposals affecting the following matters :—

(a) The transport of hides and skins,

(b) The classification of dyes.

(c) The classifications of sugar, picce-goods and tobacco respectively.

(d) The packing conditions for piece-goods,

#### FINANCE.

The silver position .- In June the Committee had before them a reference from the Associated Chambers of Commerce of India and Ceylon with regard to this subject. The Karachi Chamber expressed the opinion that the rapid fall of silver is a factor adverse to the welfare and commercial development of India and that the Government of India should be urged to take action to protect the peoples and trade of India as far as possible against this adverse influence. In a letter addressed to the Associated Chambers they touched on the causes which had brought about the violent divergence in the relative values of the precious metals, and they suggested that the decision of the Government of India to sell portions of their silver holdings was the main factor in causing the collapse of the gold price of silver in 1930. The Karachi Chamber urged that Government should be impressed with the necessity of taking steps to try to check any further collapse of silver and to endeavour to help to restore it to its former gold price by announcing that they would not offer any further silver for sale by announcing time truey would not oner any turner siver ior sale for a period of, say, five years. Further, the Karaelii Chamber was of opinion that the Government of India should press on the Home Government the vital necessity of calling other Governments into conference with the object of discussing the best means of checking the present disastrous fall of world prices by encouraging a larger use of silver throughout the world and thus setting in

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motion an upward movement of prices that would prove everywhere healthy and beneficial, not only economically but also politically.

The Committee considered this reference in consultation with the Finance Sub-Committee of the Chundre, It seemed to them that the subject matter might certainly be brought to the notice of the Government of India for sympathetic consideration but they considered that—as was indeed pointed out by the Finance Member in his Budget speech—India's co-operation on the lines suggested can admittedly be made available only under clearly defined conditions which will not run counter to the interests of the country. The Committee added that they did not consider that there could be any question of India undertaking not to offer any further silver for sale for a period of five years.

Subsequent to the reference which they made to the constituent Chambers in the matter, the Associated Chambers addressed the Government of India enquiring whether an indexiston could be given as to the prospects of an International Conference being convened to consider the situation and to deal not only with the unsetion of silver sales but also with other factors affecting the international situation. The Government of India replied explaining that the matter had been receiving their constant attention but that they were of opinion that until the producers of willingness to consider some restriction of production, there was little likelihood of a conference proving effective. They added, however, that they were forwarding to the Secretary of State a cover of the letter submitted by the Associated Chambers.

The Associated Chambers, after consultation with their constituent, members, again addressed Government on the question towards the close of the year. They drew attention to a report circulated by the International Chamber of Commerce—presented by a Committee of experts who recommended the destrability of an International Conference. The Chambers remarked that the time appeard to be forwarable for action and that there appearered to be found that the American producers—whose attitude previously stood in the way of an arrangement being directed—might be prepared to reconsider the position and to be less unreasonable in their view.

The financial situation in September.—Although lengthy reference to the subject is nuncessary in this report. It is desirable to record that the general financial situation in September Sub-Committee of the Chamber. There was of course considerable awaiety in commercial circles in Calcuta, as elsewhere, in the



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early part of September with regard to the trend of the financial position particularly in view of the flight from the rupee, and the possible effect on the ratio. Matters of course developed rapidly, and the position took an unexpected turn when Great Britain abandoned the Gold Standard, following on which the Government of Judia on 21st September immediately enacted the Currency Ordinance relieving the Governor-General in Council, during the continuation of the emergency, of the obligation imposed upon him by section 5 of the Currency Act, 1927, to sell gold or sterling on demand. The Banks were closed for three days by the Government of India in order, as the Finance Member explained, to give Government time to assess the international position regarding the exchange, to prevent speculation during the first period of uncertainty, and to enable Government to make arrangements for securing the future position; and a situation which might have taken a critical turn passed with a gratifying absence of uncertainty. On 24th September the Finance Member intimated in the Assembly the policy measures that had been decided upon by the Government of India. The operation of the Currency Ordinance was terminated and the Government of India took powers to control exchange transactions so that their obligations as currency authority to sell sterling could be limited to requirements for genuine trade purposes and for reasonable domestic requirements. These powers were based on a further Ordinance-the Gold and Sterling Sales Regulation Ordinance--and the Rules under it, both of which were issued immediately.

The Emergency Budget.-The Committee gave close consideration to the different questions arising in connection with the emergency budget introduced by the Finance Member in September. The conclusion to which they came was that, regarding the budget proposals as a whole, and keeping in view that these were emergency proposals, it was not easy to devise any more equitable method of dealing with the position than by a percentage increase all over, as was proposed. The Committee cortainly recognised that the proposals were such as must necessarily impose a heavy burden on trade and commerce, and in this connection they had occasion to consider representations which were communicated to them strongly criticising the budget and pressing for a searching enquiry into expenditure on various Government Departments. In view of the fact that during the preceding few months such a scarching enquiry had been in progress by the different Retrenchment Committees, it did not seem to the Committee that any useful purpose would be served by pressing for further enquiries of this kind, particularly before Government had had an opportunity of stating their intentions in regard to the retrenchment investigations already made. The Committee had before them a statement showing the cost to India

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of the various Commissions and Committees appointed since, and including, the Indexeque Retranchment Committee of 1922, and they noted that the total expenditure, up to and including the Retranchment Committee and relative Sub-Committees of 1931, Jad been Rs. 186 lakhs. "They could not think that a further series of Retranchment Committees involving additional expenditure could meantime ke justified.

The attitude of the Chamber Committee was, in short, to refrain from destructive criticism of any portion of the emergency budget when they could not accompany such criticism with the submission of adequate and satisfactory constructive proposals likely to provide the required revenue.

The Gurrency Notes (Refund) Rules.—In the report of the Chamber for 1930, it was mentioned that representations had been made to the Associated Chambers of Commerce of 1udin and Ceylon with regard to the alterations effected in 1927 in the Currency Notes (Refund) Rules. The result of these alterations was to make it easier than if formerly was to obtain half value on a half note of Rs. 35 or upwards, but more difficult to obtain full value on a half note; and—what is probably more important—a furficer result was to har all claims on account of mismathed notes of Rs. 5 and Rs. 10. The Chamber strongly opposed the mondunents when these were moder discussion, their view being that the facilities for the remittance of large sums made available by Government and the Imporial Bank had not reached a stage so advanced as to enable merchants and hankers to dispense with the practice of enting nodes.

After consideration the Associated Chambers submitted a general representation to the Government of Iudia. This explained that it had been represented to the Chambers that a reversion to the former system would lead to the avoidance of undue hardship and unnecessary anti-Government feeling, and that action in this direction would therefore, particularly in the prevailing circumstances, he expedient. These who held this view were of opinion that the forficiare of mismatched notes of the denominations of Ra, 5 and Ra, 10, which was effected by the amendment of the Rules, had created a had impression in the minds of many ordinarily well-disnosed nersons.

The letter went on to say that the objections to the present system night at any rate be not in part if improved facilities were made available for remittances between the public and branches of the Importal Bank of India and the Currency Offices. It had been represented that any special facility in local transfers aforded by the Currency Offices or the Importal Bank of India to [ 78 ]

the commercial banks was at once passed on in parallel facilities by the banks to the public; and that the working of the rules was in practice anomalous in cases where two persons, each in possession, by perfectly legal last unfortunate causes, of one half of a mismatchied note submitted chines in regard to the other half, and forwarded to the authorities the half in their possession; for both halves were impounded, and neither party was given satisfaction.

The Government of India replied that in their opinion the facilities already offered for enaworing of cost appeared to be necessary, but if the Assentiates were likeral and flat no necessary, but if the Assentiate Chambers had any specific recommendations to make in this Chambers had any specific from the pleased to consider through the representation question of mismatched notes they said that in which regard to the suggestion it would be necessary to have complicated and expensive asslem of registration, involving an involving that a considerable increase in the cost of administration would do that is a considerable increase in the cost of administration would be which could be avoided if the persons concerned took the trouble to examine mismatched andes presented to them.

Government securities .- Towards the end of July the Committee, after consultation with the Finance Sub-Committee of the Chamber, invited the Government of India, Finance Department, to consider the expedience of taking early steps to support the market for rupec and sterling securities by themselves making open market purchases of their issues. The Committee expressed the opinion that, if the Government of India were to adopt this policy, there would be an immediate and beneficial effect in strengthening and popularising the loans : and that, if Government were to come in as buyers in this way, it would not in fact be necessary to make purchases to any great extent, nor would Government need to assume any great liability, because it would be found that the markets would respond quickly. In commending the consideration of this suggestion to the Government of India, the Committee urged, in support of the action, that it would give confidence to holders and to prospective holders of the Government of India's securities, a confidence very much to be

The Government of India replied that they had in the preceding few months frequently considered the desirability of following the policy advented above but that they had come to the definite conclusion that, although in sourceal times there might be some balance of advantage in the plan recommended, it had

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such serious disadvantages as to make its adoption undesirable, particularly in these recent months, when conditions had been affected by quite abnormal factors.

#### INDUSTRIAL.

Royal Commission on Labour .-- In November the Government of Bengal, Commerce Department, forwarded to the Chamber copies of a letter issued by the Government of India Department of Industries & Labour, to all local Governments and Administrations, on the subject of the report of the Royal Commission on Labour in India. The object of the Government of India's letter was to secure an early examination of the Commission's findings and to indicate the lines on which it was proposed to proceed in the consideration of the recommendations. "Even where the importance of the Commission's recommendations "is recognised", the letter went on to say, "there may be a "tendency to defer action until times are more favourable. The 'report has emerged at a time of unprecedented trade depression "and acute financial stringency. There is also the impending "revision of the constitution on which much thought and energy "are naturally concentrated. While these factors may delay "progress in certain directions they do not justify inaction. Apart "from the fact that some of the recommendations involve little or "no expense, it should not be overlooked, as observed by the "Commission, that a generous policy in respect of labour is also "a wise policy in respect of industry. In counting the cost, it is "necessary also to bear in mind the advantages which are derived "from the greater contentment of the general mass of workers. "Further, by her membership of the International Labour "Organisation India is pledged to a policy of continuous progress, "The Government of India therefore hope that the recommendations "of the Royal Commission on Labour will receive early and "sympathetic consideration by all concerned."

The proposals of the Commission were indicated in a summary which included more than three hundred and fifty recommendations. The Government of India have undertaken a prelimitary examination of the report and have grouped the recommendations into the following sig classes :-

- I. Recommendations involving central legislation.
- Recommendations requiring administrative action by the Government of India.
- III. Recommendations involving provincial legislation.
- IV. Recommendations requiring administrative action by Local Governments, and administrations.

# V. Recommendations requiring action by public bodies. e.g., municipalities, universities, etc. VI. Recommendations requiring action by employers and their organisations or by workers' unions.

With regard to the recommendations included in the first two categories, the Government of India will take the initiative, and will consult local Governments and Administrations where necessary. Proposals involving central legislation will, as far as practicable, be referred to local Governments and Administrations before a Bill is introduced in the legislature, but the Government of India do not propose to observe this procedure in certain cases where the views of local Governments and Administrations and of the interests concerned have already been received. In such cases local Governments and the interests concerned will have a further opportunity of expressing their views if the Bill is circulated for the purpose of cliciting opinions thereon. The Government of India have asked that the recommendations falling within the other four categories should now be examined by the interests respectively concerned.

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The Committee forwarded copies of the papers, including copies of the classified lists of Recommendations, to the industrial Associations connected with the Chamber; and they issued copies of statement VI to members of the Chamber,

International Labour Conference: 1932 Session .---In December the Committee received a copy of a press communiqué issued by the Government of India, Department of Industries & Labour, inviting the submission of nominations from industrial organisations with reference to the appointment of delegates to the Sixtcenth International Labour Conference in 1932. The subjects to come up for discussion at the Conference are these :

- I. Abolition of fee-charging employment agencies;
- II. Old-age invalidity and widows' and orphans' insurance for workers in all occupations excepting seamen;
- III. Minimum age of admission of children to employment in non-industrial occupations.

The Committee suggested to the Government of Bengal that the commence suggested to the covernment of Dengal time it was open to question whether in the existing financial stringency the Government of India might not very well refrain from sending any delegation to the 1932 session, for it cannot be said that the above three subjects are at the present time vital to this country. In any case the first two of the subjects will come up again for final discussion at a subsequent session, before which

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there will presumably be sufficient opportunity to discuss the results of the first discussion in 1932, and at the second discussion it will be possible for the views of this country to be presented by the delegation which may attend it. The Committee accordingly asked whether the Government of Bengal would feel disposed to pass on to the Government of India, for favourable consideration, the suggestion that no delegation should be sent from this country to the 1932 session.

The Committee noted in any case that the Government of India proposed to restrict the privilege of nomination in such a way that a body such as the Chamber might not be eligible to make nominations, but for the present they decided not to take exception to the decision. It may, however, be necessary for them to reconsider the position at a later date and in this event they will take the matter up with Govennment.

International Labour Conference: Prevention of industrial accidents .- The Chamber was consulted by the Government of Bengal, Commerce Department, with reference to a Recommendation adopted at the Twelfth Session of the International Labour Conference, and to a resolution carried in both houses of the Central legislature regarding it : the resolution recommended that the possibility of giving effect to the Recom-mendation should be examined. The Recommendation dealt with the subject of the prevention of industrial accidents at considerable length, and the Chamber informed the Government of Bengal that, before satisfactory progress could be made in an examination of the question, it was, in their opinion, necessary that Government should prepare a statement showing clearly how far existing legislation covered the various points, and which portions of the Recommendation could be given effect to by administrative orders.

The Government of Bengal replied in due course, and it appeared that what was desired was a general expression of opinion from the Chamber as to the principles contained in the Recommendation. Considering the question broadly, the Committee, after consultation with the Industrial Legislation Sub-Committee of the Chamber, replied to the Government of Bengal that they agreed with certain remarks by the Government of India to the effect that the requirements of Part I of the Recommendation presuppose a higher standard of industrial development than exists in India : and that "in India the lack of organisation amongst the industrial "workers, their illiteracy and the absence, except in a few centres, "of a nermanent industrial population depending entirely on work "in factories, are factors which present serious difficulties in "undertaking any useful systematic research on the lines indicated". Similarly, the Committee considered that, broadly speaking, the



[ 82 ] principles embodied in Part II of the Recommendation presupposed a higher standard of education than is likely to exist among Indian workers for a considerable time to come. The same remarks applied generally to the other portions of the Recommendation.

The Government of India made a statement on the subject in the course of the Sinha Session of the Legislature. This explained that they had made a further examination of the Recoursendation in the light of the expressions of opinion regarding it received from the various local Governments. The general view was—as indicated above—that the Recommendation in some respects goes beyond what is possible or necessary in the existing state of industrial development in India. At the same time the replies of the Local Governments suggested that namy of the items of the Recommendation are altendy in operation in varying degrees while, in certain directions, further progress is possible and desirable.

The Government's statement proveded as follows :=- Integet, may a details involved in the Keenmendstion also find mention the formation of the details involved in the Keenmendstion also find mention the Recommendstic the details involved in the Keenmendstion also find mention the Recommendstic the details involved in the formation of the formation of the herein the formation of the formation of the formation of the formation of the state Member should understate as the understand with the formation of the herein of the formation of the formation of the formation of the state Member should understate as the understand of private organisations and the latent of the formation of the formation of the formation and the formation of the formation of the formation of the state of the formation of the formation of the formation of the state of the formation of the formation of the formation of the state of the formation of the formation of the formation of the state of the formation of the formation of the formation of the state of the formation of the formation of the formation of the private of the formation of the forma

International Labour Conference: Age of admission of children to employment in nonindustrial occupations.—The question of the minimum age of admission of children to employment in non-induced tions was considered by the International Lakour Conference by way of first discussion at its fiftcenth session held in May/June of the current year, and will discussion in held in May/June questionnities was drawn up by the International Tabour Office as a result of the first discussion, and, as replice to it were current to the first discussion, and, as replices to it were required to

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be sent before 15th November, the time available was not sufficient to allow of the considered views of the local Governments being obtained. The Government of India therefore forwarded a provisional reply, a copy of which was received by the Chamber through the Government of Pengal, Commerce Department. The following extract from the Government of India's provisional reply will be noted with interest :—

The flowermost of radia are satisfied that Tabia errors bays to conform immediately to standards which are acceptable to vester constitue and that the least course, would be to sim at gradual progress, They feel that this is a case in "inhibiting that they are accepted by the standard progress, they for the this is a case in the lack of any proper scales on distinguishing the standard or any strang the lack of any proper scales on distinguishing the standard or any strang will require very current consideration here any progress while equiptive very current consideration here are precisively and the stars of a progress of the small the proper scales on distinguishing the strategies of the constratant is desired for this constra. In view of the difficulties, a resonandalow would be nown herein the progress, while a 'herd' Conversion then is consideration before any progress, while a 'herd' Conversion's then is considered necessary in the West.

The Committee forwarded the papers to the Indian Tea Association, which took no exception to the Government's reply, and after further consideration the Committee informed the Government of Bengal that the Chamber agreed generally with it.

Industrial strikes: Payment for police protection: Police Act V of 1861: Section 14.—The attention of the Chamber was called to a case in which, under a threat of attachment to their property, an industrial concern was compelled to pay out a considerable sum of money to a local Government on account of additional police drafted, at the time of a labour strike, into the area where the concern's works were situated. The amount was chimed under section 14 of the Police Act. V of 1861, which is in the following terms :-

Whenever any railway, estal or other public works, or any manufacture or commercial concern shall be carried on, or be in overtime in more part of the constry and it shall appear to the Impected-General that the employment of an additional pelce force in any heavies is read-ord networks which are not constrained on the start of the start of the start of the start is a start of the constraint of the local Generament. In our part, and the start of the start for the start of the start for the start of the force as readered necessary in a such person shall thereupen starts payment to be made accordingly.

The industrial concern in question represented to Government that their labour was perfectly peaceful, and that any disturbance rendering additional police necessary was due to people not in their employ. Their contention was that the section applied to the behaviour or reasonable apprehension of the behaviour "of the [ 84 ]

"persons employed" by the concern, and that in point of fact no person who had cased work without holics and gone on strike could be held to be a person employed within the middle and estimation of the concern had in and the specifically asked for police to be posted inside the works for they are the estimation of the posted inside the works for the concern holic withing to pay. But they contended that they could not be the willing to pay. But they contended that they could not be the police into the neighbourhood, the reason for this being the protection of the district at large.

The Committee considered that the attitude adopted by the local Government in question—the Government of Bihar and Oriss—was not justified, and that, in the to obvine any further similar application of section 14 to the deving the original complexity representations should be made to the Government of India with a view to having the section amended : for it seemed to them to be clear that the section is now complete of data and entirely unsuited to modern conditions.

They accordingly brought the matter before the Associated Chambers of Commerce of India & Ceylon and a resolution in the following terms was unanimously adopted at the annual meeting of the Association in December :--

This Association considers that section 14 of the Police Art. V of 1861, and the analysis of local Acts with similar provisions, are unasited to present day conditions of local formal properiodity is simpled Harbey proof complexes of labors in circumstantiant and the sections and the sections attached to them. The Association is secretized optimion that the sections

The Indian Factories Act: Appeals under section 50 .- Section 50 of the Indian Factories Act provides that a person on whom an order under any one of certain sections of the Act has been served may appeal against such order ; and it goes on to prescribe the procedure for hearing appeals. The appellate authority may, and if so requested by the appellant shall, hear the appeal with the aid of two assessors, one appointed by the authority. and the other "by such body representing the interest of the "industry concerned as the local Government may in this behalf "prescribe". No. 78 of the Bengal Factories Rules provides that the appellate authority shall be a Board consisting of (i) the Commissioner of the Division ; (ii) the Civil Surgeon of the District ; and (iii) a nominee for a year at a time of the Bengal Chamber of Commerce. The Chamber was requested by the Commissioner of the Presidency Division to nominate a representative to act on the appellate authority, and the Committee nominated Mr. P. Keddie, Manager of the Kinnison Jute Mill.

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#### MUNICIPAL.

The Calcutta Municipal Electoral Roll.-It was stated, in the report of the Chamber for 1930, that representations had been made to the Government of Bengal with a view to the amendment of the rules prescribed by Government for the Regulation of municipal elections. The position was that, when the Electoral Roll was being revised earlier in that year, many members of the Chamber were subjected to annovance by having objections lodged against the entry of their names in the Roll. In consequence it was necessary for them to appear before the Revising Authority, either personally or by an agent, to answer the objections : but when they did so, they found that the objector did not appear. After consideration of the Chamber's representations, the Government of Bengal proposed to empower the Revising Authority, in connection with objections appearing to him to be frivolous, to call on the objector to substantiate his objections within a specified time, and failing such substantiation the Revising Authority would proceed as if no objection had been made. The Chamber Committee, after discussing the matter with the Municipal Sub-Committee, suggested that a further step should he taken and that, whenever an objection was lodged, the objector should be called upon forthwith to substantiate his objection within a specified time.

The Government of Bengal, Local Self-Government Department, replied to the effect that, after due consideration, it had not been found possible to accept the Chamber's further suggestion. They explained that the practice of serving notice on the person whose name is objected to, and not on the objector in the first instance, is in conformity with the Bengal Electoral Regulations and also with the procedure under rules 12 and 13 in the First Schedule of the English Representation of the People Act, 1018, and that it would hardly be possible to go so far in the opposite direction as to require notice to be served first in every case on the objector. Government proceeded, therefore, with the amendment of the rules on the basis first proposed by thm.

The Garden Reach Municipality Bill.—After full discussion with the Municipal Sub-Committee of the Chamber. and with industrial interests in the area chiefly concerned, the Committee submitted to the Government of Bengal a Note with reference to this Bill. The Statement of Objects and Reasons attached to the Bill explained that a Committee was appointed in 1930—The Goade Committee and appointed ratespaces of Garden Reach arising out of the enhancement of rates consequent on the inclusion of Garden Reach in the Calcutta Municipal area. This Committee proposed that the Calcutta

Improvement Trust should carry out improvements in Garden Reach with the assistance of a grant from the Calcutta Corporation. and if mecessary from Government; but it transpired that the Trust cannot undertake the work without a recurring grant from Government which, in the existing financial circumstances, Government cannot make. Government accordingly decided to legislate for the separation of the Garden Reach Municipality, excluding the Dock area, and for its restoration to the position of an independent Municipality under the Bengal Municipal Act which it lost with the passing of the Calcutta Municipal Act in 1923. As the new Municipality thus contemplated will not, with its normal resources under the Bengal Municipal Act, be in a financial position to conduct its normal activities, or to undertake capital improvements without assistance, and as the Calcutta Corporation will derive increased revenue from the Dock area, which geographically belongs to Garden Reach, a payment of a grant from the Calcutta Corporation to the Garden Reach Municipality is considered to be justified : and the Bill provided for a grant of Rs. 2 lakhs per annum for thirty years. At the same time the liability of the Corporation to spend one lakh per annum on capital works in the Garden Reach area will terminate, as all provisions in the 1923 Act involved in the inclusion of Garden Reach in the Calcutta Municipal area are to be repealed by the passing of the Bill,

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The Chamber discussed the proposals contained in the Bill. in consultation with industrial interests in the area, and it was ascertained that industrial concerns in the area. Indian and European, approved of the majority report of the Goode Committee, namely, that Garden Reach should not be separated from the Calcuita Corporation; but that provision should be made for the Improvement Trust to open up roads and drainage systems. This followed the attitude adopted by the Chamber in 1929 in connection with Maulvi Shamsuddin Ahmed's Bill, one of the objects of which was to separate the Garden Reach area. The Chamber at that time drew attention to the fact that no endeavour had been made to bring into force the provisions of section 7 of the Calcutta Municipal (No. II) Act. 1923, which conferred on the Corporation of Calcutta power, when fixing the consolidated rate for any of the years from 1925-26 to 1928-29 inclusive, to fix a lower rate for the "added areas" than that fixed for Calcutta. This section has now lapsed, but there is no reason why it should not be re-enacted and brought into force

It would be wrong to ignore the strength of the agitation among a considerable class of ratepayers for relief from the heavy faxtion which they now have to pay to the Calcutta Municipality, and in the Note which they submitted to Government in September

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1931 the Chamber suggested that possibly the Calcutta Corporation would themselves have no objection to an arrangement under which, while maintaining the full rate in respect of the industrial concerns in the Garden Reach area, they should be permitted to reduce the rate in respect of the other areas such as the *bartee* areas an the district. Under section 7 no latitude of this description was permissible, that is to say, the rate fixed for any one area, must be made to apply throughout the whole of the area.

The Chamber strongly recommended that an endenvour should be made to give effect to a compromise of this nature. It will achieve the two very desirable objects of (a) retaining the Garden Reach and the King (teorge's Deck area within the Calentta Municipal limits, and (b) reducing the burden which now falls on a number of the Garden Receiv retayeaver, and in respect of which they admittedly have received little return. In connection with this second point, the Chamber forther recommended that the statutory obligation of the Calentta Corporation in respect of the Garden Received news and the raised from Res. 1 lakl per annum, the present figure, to Rs. 2 lakhe, the whole of this amount to be spent on roads and drainage.

The Bill was referred to a Select Committee, whose report has now been submitted to the Council.

Proposed Improvement Trust for Howrah.—In the report of the Chamber for 1920 it was mentioned that the Government of Bengal, Local Self-Government Department, had convened a conference to discuss the question of establishing an Improvement Trust for Howrah. The Chamber was represented, at the Conference, by the late Mr. A. Alker (Messrs, Shaw Wallace Co.). In May the Government of Bengal informed the Committee that they proposed to hold a further conference on the subject some time in July, and they invited the Chamber to nominate a representative to attend it. The Committee nominated Mr. J. Mein Mustin (Messrs, Jardine Stimor & Co.)

Calcutta Municipal (Amendment) Bill, 1981; Muhammadan electorates.-This Rill was introduced in the Bengal Legislative Council in February by Manuvi Abul Kasem, J.L.G. Under the Calcutta Municipal Act of 1928 separate Muhammadan electorates were provided, but these will cease to operate at the next general election, and the object of this Bill was to make the provisions permanently operative. It also sought to provide the community with increased representation in the Calcutta Corporation. The Government of Bengal, Legislative Denartment, invited an expression of the opinion of the Chamber 88 1

with regard to the provisions of the Bill and, after consultation with the Municipal Sub-Committee, the Committee informed Government in reply that having regard to existing conditions they sympathised with the views expressed in the Bill,

Calcutta Municipal (Amendment) Bill, 1931: The Kalighat area .- The Committee had before them a Bill introduced by Munindra Deb Rai Mahasai, M.L.C., in the Bengal Legislative Council to amend the Calcutta Municipal Act. The object of the Bill was to create the Kalighat area as a separate ward. The Statement of Objects and Reasons attached to the Bill said :-"A man conversant with local needs would have helped a good "deal in the betterment of the sanitary condition of the locality. "Some of its lanes, bye-lanes, bustees and drains clearly indicated "how it has been relegated to the cold shade of neglect and "indifference. This unsatisfactory state of things was to a certain "extent due to want of proper representation of Kalighat in the "Corporation of Calcutta". This argument might apply with equal force to any of the other Wards and, after consultation with the Municipal Sub-Committee, the Committee informed the Government of Bengal, Legislative Department-a request for the opinion of the Chamber having been received from them-that they did not think the creation of the Kalighat area as a separate constituency would in any way remedy the state of affairs of which

Buffalo cart traffic .-- The question of the hot weather restrictions on buffalo cart traffic has been before the Chamber on several occasions, and the Committee were asked by the Calcutta Import Trade Association to support certain representations made by them to the Commissioner of Police in the matter. The principal matter for consideration was a suggestion that there should be provided, at suitable places, shelters to protect the should be provided, at suitable places, shelters to protect the buffalces during the three hours' period in the middle of the day for which they cannot, under the restrictions, be employed. The Committee supported the suggestion on the ground that it is better to permit a buffalo cart to proceed to a shelter some little distance away after the beginning of the restricted period than to compel the cart to come to a standstill wherever it happens to be, the buffaloes having to wait in the sun during the whole of the restricted period. In reply to a letter which they addressed to the Commissioner of Police on the subject, he informed them that particulars had in fact been framed regarding an experimental series of stands on the lines suggested.

The Malaria menace .- The Committee issued, for the information of members of the Chamber, a note of the proceedings of a meeting held on 11th November to discuss the position with

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regard to the menace of anopheles ludlowi. There has been, for some time past, considerable apprehension on the part of a number of medical experts and others that the threat of this type of malaria carrier is not sufficiently appreciated, and that urgent measures are necessary if Calcutta is to be free from the risk of attack by a most serious epidemic. The anopheles ludiowi appeared only quite recently in the fringe area bordering Calcutta, and as it is a particularly dangerous type of carrier it would not be prudent to underestimate the damage which it might bring about if the measures to cope with it are inadequate. Following on the meeting on 11th November, His Excellency the Governor of Bengal was good enough to receive a deputation, headed by the President, and to give a sympathetic hearing to the views which they placed before him on the subject. Further discussions have since taken place, and it is understood that Major Covell, I.M.S., Officiating Director of the Malaria Survey of India, will shortly investigate the questions of the prevalence, causation and control of malaria in and around Calcutta. It has been suggested that the most advantageous procedure would be for him to be given authority not only to investigate the conditions, but also to inangurate such preventive measures as he considers to be necessary.

Calcutta traffic: Revised draft general rules.-The Committee had under consideration certain revised draft general rules on the subject of the regulation of traffic in the streets and public places of Calcutta and the suburbs. The rules were published for criticism in the Calcutta Gazette towards the end of 1930. Generally speaking, the Committee approved of the proposals embodied in them but they addressed the Commissioner of Police on one or two specific points, and the following extract from their letter deals with the practice observed when motor cars are passing tramears :--

In Part I(b)1, it is provided that every vehicle except a transcar or other vehicle running on fixed rails shall pass any other vehicle which is praceeding in the same direction on the right or off side of such vehicle; and shall whenever practicable pass a transcar or other vehicle running on fixed tails on the left or near side of such transcar or other vehicle. It seems to the Committee that this provision sate of such transcer or other vehicle. It seems to the Committee that this provided is not fullegable consistent with the provided results of a No. 600 vehicle that is not fullegable consistent with the provided results of the No. 600 vehicle that driver of a motor vehicle shall beep on the loft side of the trad provided that "he may pass my transcer are other vehicle running on fixed raises" "in theichever side thereof he may consider necessary or expedient having due regard "in the commitmence of the case and is the safety and environmence of aller users." "to the creenmannees of the case and to the safety and enversionce of other users "of the road". It seems to the Committee that this provision gives nowe listing that the proposed provision in rule [16]), and that the wording of the latter should be locatly into line with the wording of rule 35(b) of the Calcut and Hoverain Motor Vehicles Rules, 1060. At the same time the Committee are disposed to suggest that the experiment's might be taken to introduce a rule similar to what so that the experiment of the states to introduce a rule similar to what so that the experiment of the states to introduce a rule similar to what so that the states the states to introduce a rule similar to what so the states the states to introduce a rule similar to what so that the states to introduce a rule similar to what so that so the states the states to introduce a rule similar to what so that so the states that so the states to introduce a rule similar to what so that so the states that so the states to introduce a rule similar to what so that so that so the states to introduce a rule similar to what so that so the state so the states to introduce a rule similar to what so that so the state so that so that so the states to introduce a rule similar to what so that so the states the states to introduce a rule similar to what so that so that so the states the states to introduce a rule similar to what so the states the states the states to introduce a rule similar to what so the states the states the states to introduce a rule similar to what so the states the states the states to introduce a rule similar to what so the states to interval so the s in force in many other cities, namely to prohibit moving vehicles from passing between a standing transar and the left-hand side of the road. Such a rule might netween a stanting transar and the personal show on the total, start a store may make it obligatory on moving vehicles, especially motor cars, to pull up when a transar stops to led down or to take up passengers, or alternatively to pass the transar on the right side.

The Committee also received, from the Automobile Association of Bengul, a request for their support to certain proyects and forward by the Association with regard to the druct rules, in particular a demand for the more efficient lighting of bulkek carts : and a supplementary letter to this effect was sent to the Commissioner of Police.

The rules, in their final form, were published quite recently, and gave effect to the Committee's suggestion regarding the passing of running trancars.

## MISCELLANEOUS.

Indian Stores Department: Special conditions of contract: Fall clause .-- In the report of the Chamber for 1930 reference was made to an objection which had been taken to the insertion, in the special conditions of contract framed by the Indian Stores Department, of a new clause to the effect that if, during the tenure of the contract, the articles specified therein were supplied by the contractor to any public body at rates lower than those prescribed in the contract, the contract price should be reduced accordingly. It was mentioned that the clause had been the subject of discussion at a meeting between the Chief Controller of Stores, Indian Stores Department, and the Committee of the Chamber, when the Chief Controller made it clear that he would withdraw the clause if, after hearing his explanations regarding the reasons for adopting it, the Committee still considered that it should not be included in the contract. The report stated further that, as enquiry among those who had complained about the clause showed that its cancellation was very generally desired, the Chief Controller withdrew it from existing contracts and arranged that it should be excluded from future contracts.

The Chief Controller of Stores informed the Chamber in August that several firms had offered to include a price reduction clause in their inders for anual contracts for certain commodius : and in these circumstances he enquired whether the Chamber would are that there was no reason why such a clause should not be included in contracts where its inclusion was to the advantage of both the buyer and the sellor. The Committee pointed out to him that the clause to which exception was taken in 1930, and which was subsequently eliminated from the Department contracts, was in reality quite different from the clause that had now been related to supplies being made at bove, the former clause related to supplies being made at bower that the contract rates to any public body, whereas the clause that had been accepted related to supplies at lower rates to Coremnent Departments.

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That is to say, the clause, as accepted, did not relate to contracts which might be made with public departments not purchasing through the ladium Stores Department. A public body might be in the market for a large quantity of the stores covered by a rate contract, and if the enquiry were a firm one for specific large quantities, a tenderer might very well be able to quote a lower figure than the rate offered in a Department rate contract. But there was another and very important difference between the two clauses. The clause which had been accepted provided clearly that if, subsequent to the operation of the "fall" provision, there was a rise in prices to flowerment Departments, the increased prices would be paid by the Indian Stores Department up to the limit of the prices to flower.

In these circumstances the Committee informed the Chief Controller of Stores that they were nuable to concede that, because in special circumstances contractors might have accepted the one chanse, the adoption of which had been, and was, strongly opposed.

Proposed Central Jute Committee .- In the report of the Chamber for 1929 reference was made at some length to the discussion which had proceeded with regard to the Government of India's proposals for the establishment of a Central Jute Committee. The scheme originated, indeed, with the Royal Commission on Agriculture in India, and the Government of India accepted the recommendation which they made in its favour. It was proposed to finance the Committee with a cess on raw jute and to reduce the export duties on jute and manufactured jute accordingly. As was explained in the report, there was a good deal of apprehension that the operations of such a Committee might interfere with the machinery of the trade : for its scope was by no means clearly defined. And in submitting the Chamber's views to Government it was made clear that in accepting the proposal the interests represented by the Chamber did so on the understanding (a) that there would be no question of interference with functions properly belonging to the trade itself and (b) that no additional burden would be imposed on the trade in respect of the provision of the necessary finance. Regarding the system of finance proposed, the Chamber suggested that the cess should be on raw inte and manufactured goods exported from India, the export duty in each case being reduced by the amount of the cess ; they pointed out that the application of this system would be much simpler in practice than the proposed cess on jute exported and on jute consumed in the mills.

The matter came up again during the course of the past year, the Government of India having decided to undertake legislation



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for the creation of the Central Jute Committee. Their proposals were contained in a letter with regard to which the Government of Bengal invited the Chamber's views; and these views were submitted in a letter of which copies were issued for the information of all members of the Chamber. The opportunity was taken of emphasising the stipulations previously made, namely, that there must be no interference with the trade's functions and that there must be no additional financial burden on the trade. The Government of India stated that they recognised that such questions as jute grading, jute futures and the like were primarily matters for the trade, and that, if the Central Jute Committee considered that action in respect of them were needed in the interests of the integrowers, it would be for them to convince the trade of its desirability. Touching on this point, the Chamber referred to the fact that there is pronounced difference of opinion in the different branches of the trade in Calcutta both as to the prescription of official jute standards and as to the influence of jute futures operations; and they suggested, as a safeguard, that provisions should be made, either in the contemplated Act or in the rules under it, that no decision of the Committee with regard to the exercise of its functions should be effective until such decision was supported by each of the commercial bodies represented on it. With regard to the financial proposals, it was noted with satisfaction that the Chamber's suggestion had been adopted, namely, that the cess should be based on exports of raw and manufactured jute.

On the whole question, however, the Chamber strongly recommended that in view of the existing financial stringency the establishment of the Central Jule Committee should be postponed for the time being.

The Indian oil crushing industry .-- It was mentioned in the annual report for 1930 that the question of the better utilisation of Indian oilsceds had been under the consideration of the Imperial Council of Agricultural Research, and that it had been decided to appoint a Committee to consider the steps to be taken to encourage and develop the industry. This Committee held their first meeting in May last, and they then drew up an agenda regarding their future work, for consideration at their next meeting in December. Copies of this agenda were forwarded to the Associated Chambers of Commerce of India & Ceylon for an expression of opinion. The views of the Chamber having been invited by the Association, members interested were requested to communicate their comments, in particular with reference to a suggestion that a central body, on the lines of the Indian Central Cotton Committee, should be established to take up research on oilseed crops and products, marketing problems and matters of concern to the agriculturist, the factory owner and the trader;

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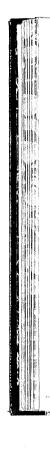
associated with this question was that of levying a cess for the purpose. The Committee of the Chamber also requested the views of the Calcutta Grain, Oilseed and Rice Association.

The replies which were received in response to the Committee's request were forwarded to the Associated Chambers of Commerce of India & Ceylon for information, and for submission to the India no II Crushing Industry Committee.

Imperial Council of Agricultural Research: Appointment of Sugar Technologist.—At the request of the Imperial Council of Agricultural Research-the papers having been received from them through the Government of Bengal, Agriculture and Industries Department-the Committee drew the attention of members of the Chamber to the appointment of Mr. R. C. Srivastava as Sugar Technologist to the Innerial Council. Mr. Srivastava had been on deputation to Great Britain, the United States, and various European countries in order to acquaint himself with the latest practice in the design and construction of sugar machinery and with the most modern methods of sugar manufacture. His functions are (1) to advise on difficulties which may arise in the working of sugar factories and on means of improving the efficiency of these; (2) to advise in regard to the selection of machinery, lay-out and similar technical matters; (3) to carry out experimental work towards the improvement of sugar factories practice ; and (4) to carry out experiments with the object of improving the indigenous methods of qur and sugar manufacture.

Forest Research Institute, Dehra Dun: Proposed Advisory Board. –1: was mentioned in the report for 1930 that the Gavernment of India. Department of Education, Health & Lands, had under consideration the establishment of an Advisory Board to assist in the direction and control of the Forest Research Institute, Dehra Dun. It was proposed that the Board should include a representative of the Associated Chambers of Commerce. In March the Committee were informed, through the Associated Chambers, that owing to the existing financial stringery the Government of India had decided to postpone the establishment of the Advisory Board.

Crop forecasts.—A Press Note was issued by the Department of Commercial Intelligence & Statistics early in the year on the subject of the publication of provincial crop forecasts in the Indian Trade Journal. The Press Note explained that it had been represented that information contained in the crop forecasts should be keep strictly confidential until the publication of the all-Indian figures, and that, in order to secure this object. it was desirable that the practice of publishing provincial crop forecasts



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in advance of the all-lindin forecasts should be stopped. It had accordingly been decided, it was stated, to discontinue the system of publishing provincial erop forecasts in the *Indian Trude Journal* in advance of the publication of the all-lindin erop forecasts; and it was added that the question of postponing publication of the provincial erop forecasts by the provincial authorities locally mutithe issue of the all-lindi erop lorecasts by the Department of Commercial Intelligence & Statistics had been referred to the local Governments and administrations.

The Committee addressed the Director-General of Commercial Intelligence & Statistics enquiring whether they were correct in assuming that the Press Note did not refer to the procedure followed in connection will the jute forecasts, and that no change of the nature indicated in the Note was contempheted with regard to these. They were informed in reply that, as this Department was not responsible for the preparation and issue of the all-India jute forecasts, the procedure hid down in the Press Note did not apply to the case of the inter forecasts.

Indigo forecast reports: Proposed abolition.—The Royal Commission on Agriculture in India recommended that the fgures relating to the india crops should be omitted from the volume of "Estimates of area and yield of principal crops in India". issued by the Department of Commercial Intelligence & Statistics, on the ground that the eron could no longer be regarded as one of the principal crops in India". As the publication is mainly a summary of the final forecasts of all the principal crops in India for which periodical forecasts are issued by the Department, the Royal Commission's recommendation means in effect the discontinuous of the final of the theorem of the origination of the origination of the origination of the origination of the state of the origination of the origination

Royalty on lac exported by sea from Burma.—In the report for 1930 it was mentioned that the Chamber had addressed the Government of India, Department of Commerce, on the subject of the export royalty of Rs. 6 per cwt. on lac exported from Burma. The Chamber pointed out that, in the depressed state of the market, the royalty was definitely humpering the commodity, with consequential loss not only to cultivitors and how imported the raw material for the manufacture of shellac. The removal of the export royalty, or a very considerable reduction in it, was used.

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The Government of Burna subsequently altered the basis of payment of the royalty. In a notification dated 30th June they declared that, with effect from 1st September 1931, the export royalty would be on the basis of one annu in the rupee of the average market price in Chelutta of statudard T. N. shellac.

United States Customs Regulations: Consular invoices.—The committee drew the attention of members of the Chamber in June to a notice received from the American Consultac-General regarding certain datages made by the United States Treasury in the regulations as to Consultar invoices. The notice referred to a circular issued on 6th October 1930 stating that there had been added to the list of categories of goods for which no Consular invoices would be required :—

This broad exemption had, it appeared, been discontinued and consular invoices are now required for all commercial alignments valued at more than \$100.00 except shipments of crude forest products; standard geosprint paper; puly wood and wood puly; erule or unmanufactured agricultural products; crude nimerals; and live domestic animals. The change in the regulations became effective from July 1, 1931.

Tea in the United Kingdom: Suggested Empire preference .- The Indian Tea Association informed the Chamber that at the annual meeting of the Association on 20th March a resolution had been adopted requesting the Government of India, inter alia, to cable to the Secretary of State for India with a view to representations being made to the Chancellor of the Exchequer pressing for a preferential duty in favour of Empire grown teas. The Association enquired if the Chamber would support their representation, and the Committee decided to do so. They telegraphed accordingly to the Government of India expressing the hope that Government would see their way to cable to the Secretary of State on the subject ; and they were informed in due course in reply that the request had been communicated to the Secretary of State for any action which he might think fit to take on it. Later in the year the Association forwarded to the Chamber a copy of a further representation addressed by them to the Government of India, urging that action should be taken to assist the Empire tea industry in the manner indicated. The Association forcibly represented the existing difficult position of the industry in India, and the necessity of taking every possible step to improve it; and to this end the definite suggestion was made that a



preference of twopence per lb, in favour of Junpite tens entering the United Kingdom would be of the greatest assistance. The Association asked if the Chamber would support their representation, and the Committee had no hestation in doing so. They accordingly addressed the Government of India. Pepartiment of Commerce, expressing the hope that Government would see their way to comply with the association's request that representations should be made to the Home Government on the subject. The Government of India replied that a copy of the Chamber's letter had been forwarded to the Secretary of State for information, and for any action which he might desire to take.

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Complaints with reference to jute goods shipped to South Africa .-- The Chamber was addressed by the South African Wool and Mohair Brokers Association with reference to certain questions relating to shipments of woolpacks to South Africa. The subject of such complaints has been raised on more than one occasion, and representations have been made to the effect that the jute mills should allow arbitrations to take place in South Africa instead of on bales returned thence to Calcutta. The jute mills, however, are not themselves the shippers of the goods, and they maintain that they can accept arbitration only under a system which enables them to be satisfied that the goods are their own production. The Indian Jute Mills Association has suggested that buyers have the remedy in their own hands if they follow up specific complaints and classify the mills in the same manner as is done with jute manufactures supplied to certain places other than South Africa.

In the letter which they addressed to the Chumber on the subject the South African Association referred to another angeotion which had been put to them by the Indian Jate Mills Association, namely, that South African buyers should take advantage of the procedure under which each consignment could be surveyed before shipment by surveyors appointed by the Chumber: but they expressed the opinion that the current scale of fees in this in consideration of the work undertaken by the surveyors, the scale of fees is in owny excessive, and that similar surveys are carried out in respect of consignments for other countries without the fees being considered in any way nurcessories.

The Chamber's reply dealt also with a suggestion that in the event of a dispute the weights should be taken in South Africa by an accepted authority such as the local Collector of Customs or the head of the Excise Department in South Africa, the proposal being that the arbitration award should be based on the certificate of weight given by this authority. It was explained that the

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Indian Jate Mills Association had been consulted regarding this auggestion and that it could not be accepted for the reason given above, namely, that the mill's contract being with the Calentia shipper, and not with the South African buyer, the mill must continue to have the facility, which only restingment of selected bales to Calcutta could afford, of inspecting the goods in dispute and identifying these as their own. The Chamber also repeated the Indian Jute Mills Association's suggestion that buyers in South Africa might protect thremselves by grouping the mills into classes.

Jute goods in Australia: Primage duty .-- In the report for 1930 it was mentioned that the Chamber had been in correspondence with the Comptroller-General, Department of Trade and Customs, Australia, on a point arising out of the Australian regulations in the matter of primage duty payable on the importation of jute goods. It appeared that difficulties had been experienced by importers in producing, at the time of import, the form of invoice giving the information that was prescribed; and the assistance of the Chamber was requested, the proposal being that the Chamber should issue certificates in each case regarding the domestic value of the goods in question, pending production of the invoice. As was explained in the report, the Chamber, after consultation with the Calcutta Jute Fabrics Shippers Association, did not think that the suggestion was a practicable one, and they submitted an alternative proposal to the Department of Trade and Customs in Australia, this proposal being that once a week there should be sent to the Department a list of the daily prices of jute goods for that week, so that this list could form a basis for the calculation of primage duty.

Early in the year the Comptroller-General informed the Chamber that the position had changed since he first addressed them with regard to it, and that importers were receiving their documents more promptly and were thus in a position to produce these at the time of entry of the goods. In these circumstances it was not necessary to have recert eithor to the plan originally pat forward by him, or to the alternative suggested by the Chamber.

Legalisation of documents for shipments to Turkey.-Until about the middle of 1931 the Visc-Commi for the Netherlands acted in charge of Turkish Consular interests in Calcutta, and documents for visa in respect of exports to Turkey were submitted to him. In May, however, he infimated to the Chamber that he had been instructed to refer all amplications in regard to Turkish interests to the Afghan Cosaul at Bombay. In these circumstances it became necessary for shippers to send documents for legalisation to Bombay to the Afghan Cosaul there. This new procedure subjects shippers from Calcutts to inconvenience, loss of time and other difficulties—it almost inevitably means that documents lose at least one mail—and the Committee addressed the Government of Bengal with regard to it, asking that they should bring the position to the notice of the Government of India and press that representations should be made with a view to obtaining a reversion to the procedure under which merchants were able to have their documents for shipments to Tarkey legalised in Calcutta, without the inconvenience and delay involved by the new system. The Government of India with a request that the necesary steps should be taken to remedy the grievance complained to f, but as yet the former system has not been reverted to.

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The attention of the Committee was later drawn to another point in connection with the legislation of documents in respect of shipments for Turkey. They were informed that the Turkish authorities required the Chamber's confirmation as to the correctness of invoices, and to facilitate matters they authorised the Secretary of the Chamber to issue, when requested, a certificate regarding the signature of invoices similar to the certificate of origin which is now ordinarily granted in respect of shipments generally.

Indian Trade Commissioner at Milan.—In September the Committee circulated to members of the Chamber copies of a letter which they had received from the Director-General of Commercial Intelligence and Statistics, explaining that Mr. M. R. Abuja, who had been selected by the Government of India for the post of Indian Trade Commissioner, Milan, was attached to his office for training in India prior to proceeding to Italy to take up the duise of his appointment. Members of the Chamber interested in the export trade to contrive is no orthorn Europe, who would like to have a personal discussion with Mr. Abuja before he left for Italy, were invited to arrange interviews with him; and the Committee forwarded to the Director-General the names of those members who had expressed a desire to meet him

Public holidays.—Towards the end of May the Committee Invited an expression of the views of members of the Chamber on extrain proposals made by the Government of Bengell, Finance Department, in connection with the subject of public holidays. It was explained that Government had had under consideration a proposal to revise the distribution of such holidavs between those notified under section 25 of the Negatiable Instruments Act and those declared by the executive orders of C-vernment. Holidays train the your of view of the Chamber are of three different types, statuely, (1) those declared under the Negatiable Instruments Act.

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1881—on such bolidays Government offices and Banks are closed ; (2) holiday electared by the Ghunber-tuness are Charter Party holidays and they are all included in class (1) but not all of these in class (1) are in class (2); (3) Ministerial holidays—these are holidays declared by the Government of Bengal in addition to the holidays declared under the Negotiable Instruments Act, and on these days all Government offices with a few exceptions are closed but the Janks are open.

The Govennment of Bengal's proposals had in view, as is indicated above, a redistribution of the holidays declared under the Negotiable Instruments Act and the Ministerial holidays and, after considering the replies on the subject received from members of the Chamber, the Committee replied that the Chamber took no exception to the revised distribution proposed. This revised distribution was subsequently given effect to in the list of holidays declared for 1932. The net result of the changes is that the total number of public holidays remains unchanged and that the total of holidays as distributed between State holidays, Hindu holidays and Mahomedan holidays also remains unchanged, but there are certain changes as between those holidays which are declared under the Negotiable Instruments Act and those which are Ministerial holidays. The effect, so far as the commercial community is concerned, is that three days which were formerly Bank holidays cease to be so and that three days which were not Bank holidays become holidays; while one day which was a Charter Party holiday ceases to be so.

Indian-made piece-goods: (a) Short lengths .- At the instance of a member, the Committee had under consideration. in consultation with their legal advisers and the Piece-Goods Sub-Committee of the Chamber, a question with regard to the protection which the consumer has against possible deliveries to him of Indian-made piece-goods which are short in length. In the case of imported goods the machinery provided by the Sea Customs Act and the Merchandise Marks Act affords reasonable and adequate protection, but the question was raised whether similar protection was sufficiently assured in the case of goods manufactured in this country. The result of the enquiry which was made in the matter went to show that legal provision already exists to the effect that piece-goods shall not be removed from the factory in which they have been manufactured without having the real length stamped on the piece; the penalty is liability to forfeiture and a heavy fine. If a false description is given, the person responsible is liable to imprisonment and/or fine, while a person selling, or having in his possession for sale, goods with a false description is similarly liable unless he can prove his innocence. It seemed to the Committee, indeed, on the advice of their solicitors,

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that the provisions of the law, both criminal and civil, are adequate to meet the situation. That is to say, traders, wholesale and retail, and consumers have protection similar to what is provided to them in the case of imported goods.

(b) Suggested excise duty—The Chamber had occasion to consider the terms of a letter addressed to the Government of India, Finance Department, by the Calentia Lury Trade Association advocating the imposition of an excise duty on piecegoods manufactured in India, and they commended the letter to the earnest consideration of Government.

Vernacular examinations of assistants of banks and mercantile firms .- In March the views of all members of the Chamber were invited by the Committee on certain proposals in this connection which were put forward by the Adviser in Languages and Secretary, Board of Examiners. Major Boyle, the Adviser, forwarded a copy of his report on these vernacular examinations held in Calcutta in November 1930. He explained that his object was to draw the attention of the firms concerned to the fact that, in his opinion, from a purely linguistic point of view they were getting little return for the sums of money expended by them in giving rewards to successful candidates, and also to the fact that, where the result of a candidate's work in his firm depended to a great extent on his having a working knowledge of the vernaculars, there must be a considerable loss of efficiency. Major Boyle considered the existing syllabus to be unsatisfactory, and he put forward a revised syllabus which embodied his proposals to facilitate language study for the candidates and at the same time to improve the standard of the examinations.

Expressions of opinion on the revised syllabus were received from a number of members of the Chamber, and these were brought to the notice of Major Boyle. It appeared that the prescription of a definite text-book, as was proposed, was generally welcomed, although there was some criticism that the vocabularies in the text-book prescribed for the Hindustani and Hindi examinations were incomplete and unsuited to business requirements; and in more than one case attention was called by members to the desirability of arranging that the questions put to a candidate should bear some relation to the nature of his business. The Committee emphasised the importance of guarding against a tendency to go a little too far when setting out to improve the standard to such an extent as to make the examination worthy of the name : the object of employers being that their assistants should have such a knowledge of the vernacular as to be able to carry on any ordinary business conversation. Another point which

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was specially mentioned was the desirability of standardising this type of examination throughout India if possible.

Major Boyle's views on these suggestions were issued to members of the Chamber, and later in the year copies were issued of the proceedings of a meeting which took place on 16th November, at which Major Boyle was present. Various questions in connection with the examinations were then discussed in detail. Major Boyle explained his view that the examinations, as hitherto conducted, have been too restricted in their scope, one considerable disadvantage being that no special text-book had been prescribed. This defect he proposes-as explained above-to remedy in the future. He proposes also that the examinations should be more of a test of a candidate's knowledge of the vernacular, as contrasted with an ability to furnish the vernacular equivalents of words without the knowledge of how to link them together properly. Major Boyle stressed the importance of a real grounding in the essentials of the language, involving a certain amount of applied study of its structure. In the case of jute mill assistants, where there are special considerations, Major Boyle proposed some modifications in the type of examination.

The Ross Institute and Hospital for Tropical Diseases.—The Chamber received copies of the Annual Report of the Ross Institute, London, for 1980, together with copies of the proceedings of the annual general meeting of the Institute held on 24th June 1981. In forwarding the copies, the Organising Secretary of the Institute explained that the prevailing trade depression naturally affected the effort which the Institute received, and that donations and subscriptions had suffered severely. Everything was being done to reduce expenditure, and in view of the valuable work which had been carried on during the last few years in the stimulation of anti-malaria work on practical and scientific lines in industry in the tropics, the authorities of the Institute hoped that it would not be necessary to reduce their activities and that they might be able to maintain their staff and organisation until conditions improved.

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### MEMBERSHIP.

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

CHAMBER MEMBERS :

Associated Electrical Industries (India), Ld.

General Electric Co. (India), Ld.

Grahams Trading Co. (India), Ld.

The Pure Cane Molasses Co. of India, Ld.

### Messrs. Ralli Brothers, Ld.

The number of members of the Chamber on the 31st January 1931 was : Chamber members 220 : Associate members 14,

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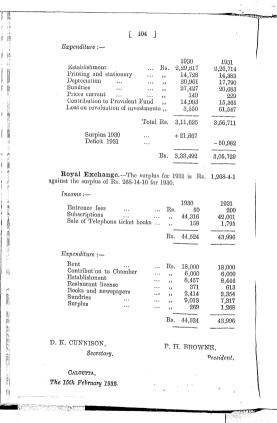
#### FINANCE AND ACCOUNTS.

The accounts of the Chamber for the year 1931 are attached, and a comparative statement of income and expenditure for 1930 and 1931 is given below. It will be observed that the Profit and Loss Account of the Chamber shows a deficit of Rs, 50,982 which is due to the loss, on the revaluation of investments, of Rs, 61,847. The deficit has been carried to the Balance Sheet, and it may be remarked that the consequent loss of capital is less than the sugregate additions to the Chamber capital in 1920 and 1930 following on a surplus in each of these two years. That is to say, notwithskanding the heavy depreciation in 1931, the capital account is still higher than it was at the end of 1928.

It will further be seen that the Mortgage Debenture Loan is abovn as a Liobhily at its full anomat of Rs. 6,00,000, whereas the Assets include Rs. 1,94,000 (face value) of the Loan, not at that valuation but at the actual repurchase cost to the Chamber, namely, Rs. 1,45,900. It may be remarked that the Government securities (shown in the Assets at their market value as at 31st December 1933), all mature before the Chamber Debenture Loan is due for repayment.

**Chamber.**—The reduction in the capital of the Chamber in 1931 amounts to Rs. 49,714-7-3.

| Bengal Chamber of Commerce<br>Royal Exchange surplus  | e deficit               |               | Rs.<br>Rs.                           | $50,982 \\ 1,268$ |  | 4<br>1                         |
|---|-------------------------|---------------|--------------------------------------|-------------------|--|--------------------------------|
|   | Reduc                   | tion          | Rs.                                  | 49,714            | 7  | 3                              |
| The corresponding figures for 19  | 930 wer                 | c :           |                                      |                   |  |                                |
| Bengal Chamber of Commerce<br>Royal Exchange surplus  | surplus                 |               |                                      | 21,867<br>268     |  | 8<br>10                        |
|   | Addi                    | tion          | Rs.                                  | 22,136            | 9  | 6                              |
| The income and expenditure<br>flows :   | for 19                  | 930           | and                                  | 1931 (            | are  | as                             |
| Income :  |                         |               |                                      |                   |  |                                |
|   |                         |               |                                      |                   |  |                                |
|   |                         |               | 1930                                 |                   | 19   | 31                             |
| Members subscriptions .   | Rs.                     | 1             | 71,682                               |                   | 71,4   | 125                            |
| Monthly contribution .  | Rs.                     | 1,8           | 71,682<br>80,750                     | 1,                | 71,, 76,, 7 | 125<br>200                     |
| Monthly contribution .<br>Arbitration fees  |                         | 1,8<br>1,8    | 71,682<br>30,750<br>56,888           | 1,                | 71,<br>76,9<br>28,8  | 125<br>200<br>320              |
| Monthly contribution<br>Arbitration fees<br>Certificates of Origin  | ,,                      | 1,8<br>1,8    | 71,682<br>30,750<br>36,888<br>10,576 | 1,                | 71,<br>76,9<br>28,8  | 125<br>200<br>320<br>175       |
| Monthly contribution<br>Arbitration fees<br>Certificates of Origin<br>Railway Traffic Returns<br>Interest and rent received les                                 | ·· ,,<br>·· ,,<br>·· ,, | 1,8<br>1,8    | 71,682<br>30,750<br>56,888           | 1,                | 71,<br>76,9<br>28,8  | 125<br>200<br>320              |
| Monthly contribution<br>Arbitration fees<br>Certificates of Origin<br>Railway Traffic Returns<br>Interest and rent received les<br>interest paid, taxes, repair | ·· ,,<br>·· ,,<br>·· ,, | 1,8<br>0<br>1 | 71,682<br>30,750<br>36,888<br>10,576 | 1,                | 71,<br>76,9<br>28,8  | 125<br>200<br>320<br>175<br>93 |



| [ 10  |               | ]                  |          |         |           |    |     |
|---|---------------|--------------------|----------|---------|-----------|----|-----|
|   | 1             | BENG               | ۱L       | CI      | IAMBI     | ER | 0   |
|   |               | В                  | AL       | A N     | CE SH.    | EE | T a |
| CAPITAL AND LIABILITIES.                                      |               | Rs.                | As       | Р.      | Rs.       | As | P   |
| 5% Mortgage Debenture Loan, 1915                              |               |                    |          |         | 6.00,000  | 0  | 1.  |
| OUTSTANDING INTEREST ON ABOVE                                 |               |                    |          |         | 10.305    | 3  |     |
| DEPOSITS FOR AUDITRATION CASES                                |               |                    |          |         | 13,131    | 14 |     |
| CASHIER'S SECURITY DEPOSIT                                    |               |                    |          |         | 5,000     | 0  |     |
| ESTATE LORD CABLE-  |               | 1                  |          |         |           |    |     |
| As per last Account   |               | 10,200             | 0        | 0       |           |    | ĺ   |
| Add-Interest received   |               | 5.400              | 0        | 0       |           |    |     |
| The Device of the Device                                      |               | 15,600             | 0        | 0       |           |    |     |
| Less-Donation sanctioned at Sp<br>General Meeting on 15th May | ecial<br>1931 | 5,000              | 0        | 0       | 10,600    | 0  | 0   |
| SUNDRY CREDITORS-   |               |                    |          |         | 10,005    | 0  | 6   |
| Provident Fund Contribution                                   |               | 15,364             | 9        | 4       |           |    |     |
| Establishment   |               | 1,151              | 8        | 0       |           |    |     |
| Printing, General   |               | 684                | 7        | 6       |           |    |     |
| Sundries  | •••           | 5,639              | 12       | 0       |           |    |     |
| Income Tax on accrued interest                                |               | 354                | 1        | 0       |           |    |     |
| Collector of Income Tax a/c Office Sta                        | n             | 23,194<br>3,243    | 5<br>15  | 10<br>0 |           |    |     |
| CAPITAL ACCOUNT-  |               |                    | -        |         | 226,438   | 4  | 10  |
| As per last Account   |               | 7.59.894           | 10       | 3       |           |    |     |
| Add-Royal Exchange surplus                                    |               | 1,268              | 4        | 1       |           |    |     |
| Less-Deficit in Profit and Loss Accou                         | nt            | 7,61,162<br>50,982 | 14<br>11 | 4       | 7,10,180  | 3  | 0   |
| IMPERIAL BANK OF INDIA  |               |                    |          |         | 6,467     | 1  | 1   |
| Carried over  |               |                    |          |         | 13,82,122 | 9  | 11  |

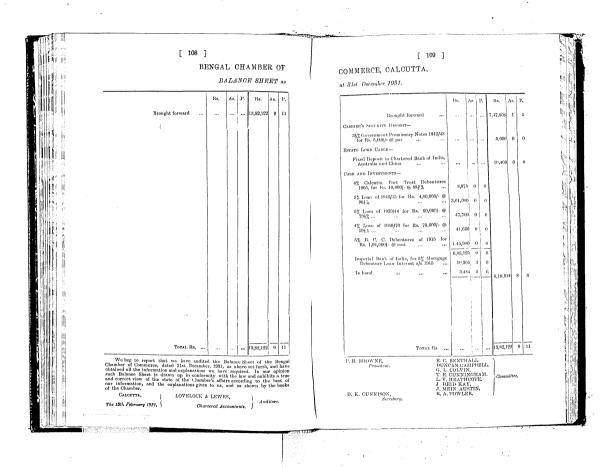
# [ 107 ]

# COMMERCE, CALCUTTA.

at 31st December 1931.

| PROPERTY AND ASSE  | TS.  |      | Rs.              | As. | Р.         | Rs.      | A× | Р.  |
|--|------|------|------------------|-----|------------|----------|----|-----|
| LAND NO. 2, CLAVE STREET   |      |      |                  |     |            | 3.11,912 | 8  | 0   |
| New Royal Exchange Building<br>Expenditure to date                         |      |      | 6,02,160         | 12  | 9          |          |    |     |
| Less-Depreciation to date .  |      |      | 2,08,565         | 15  |            | 3,93,600 | 13 | 2   |
| FERNITURE-<br>Expenditure to 31st December<br>Since added                  |      |      | 1,13.700<br>900  |     | 8<br>0     |          |    |     |
| Less-Depreciation to date .  |      |      | 1,14,600         |     | 8          | 100      | 0  | 0   |
| LIBBARY AND PICTURES-<br>Expenditure to date<br>Less-Depreciation to date  | -    |      | 42,820<br>29,325 |     | 5<br>2     | 13,494   | 4  | 3   |
| STANDARD WEIGHTS, MEASURES<br>APPLIANCES -<br>Expenditure to 31st December |      | Test | 2.544            | 3   | 3          |          |    |     |
|  |      |      | 1,860            | 0   | 0          |          |    |     |
| Less-Depreciation to date .  |      |      | 4,404<br>1,670   |     | 3<br>8<br> | 2,78     | 10 |     |
| INSTALLATION OF ELECTRIC AND<br>WORKS-                                     | SAND | FARY |                  |     | Į          |          |    |     |
| Expenditure to date<br>Less—Depreciation to date                           |      |      | 1,20,997         |     | 9          | 100      | 0  | .   |
|  |      |      | 20,622           |     | 4          |          |    |     |
|  | -    |      | 3,850            |     | 0          | 24,598   | 9  | .   |
| ROYAL EXCHANGE SURPLUS   |      |      |                  |     |            | 1,268    | 4  | :   |
|  |      |      |                  |     |            |          |    |     |
| Carried  | over |      |                  |     |            | 7,47,808 | 1  | 1 4 |

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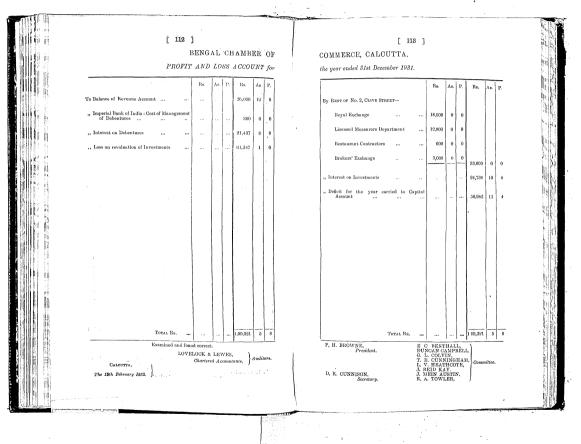
|       |                                      |             | []                     | 10        | ]         |        |       |              |        |   |
|-------|--------------------------------------|-------------|------------------------|-----------|-----------|--------|-------|--------------|--------|---|
|       |                                      |             |                        |           | BENG      | ΑL     | OF    | HAMB         | БЬ     |   |
|       |                                      |             |                        |           |           |        |       |              |        |   |
|       |                                      |             |                        | R         | RVEN      | UE     | AC    | COUN         | l' fa  | 2 |
|       | EXPI                                 | ENDITUI     | RE.                    |           | Rs.       | As.    | P.    | Rs           | As,    |   |
| To E  | stablishment                         |             |                        |           | 1         |        |       | 2.26,713     | 13     |   |
| .:: ĉ | Iunicipal Taxes<br>arrent Repairs    |             |                        | •••       |           |        |       | 11,981       | 0      |   |
| , F   | arrent Repairs<br>lectric Fans, 1    | ights, L    | ifts and I             | nmps      |           |        |       | 2,073        | 3      |   |
|       | neluding cost of<br>Received for use |             |                        | •••       | 5 590     | 13     | 0     | 1            | 1      |   |
|       | accounted for use                    | - Lignu     | ssou rans              |           | :',959    | 10     | 0     | 2,631        | 3      |   |
| ., 1) | epreciation on I                     | aildine     |                        |           | 15,054    | 2      | 8     | 1            | 1 °    |   |
| ••    | Do. on I                             | urniture    |                        |           | 15,054    | Ιő     |       | 1            | 1      |   |
| "     | Do. on J<br>Do. on                   | ibrary an   | d Pictures<br>Weights, | M         | 1,644     | 2      | 7     |              |        |   |
| ,,    | -75. On<br>8'                        | ires and T  | 'est applian           | Mea-      | 191       | 13     | 0     | 1            | 1      | 1 |
|       |                                      |             |                        |           |           |        |       | 17,790       | 2      | į |
| " F   | re Insurance                         |             |                        |           |           | l      |       | 1,250        | 0      |   |
|       | ontribution to 1<br>rinting Reports  |             |                        |           |           |        |       | 15,364       | 9      |   |
| ., r  | Do, General                          |             |                        |           | 5,082     | 1      | <br>9 | 5,794        | 8      |   |
|       | Less-Sundry                          | Receipts    |                        |           | 5,082     | 2      | 0     |              |        |   |
|       |                                      |             |                        |           |           |        |       | 5,031        | 7      |   |
| " C   | harges General<br>etty Charges       |             |                        |           |           |        |       | 1,658        | 2      |   |
| ,, Р  | Less - Sundry                        | Receipt.    |                        |           | 3,096     | 2      | 3     | ,            | Ĩ,     |   |
|       |                                      | . Peo       |                        | •••       | 592       | -0     | 0     | 2,504        | 2      |   |
| ,, S  | tamps                                |             |                        |           |           |        |       | 1,337        | 9      |   |
| ., T  | elegrams<br>ook-Binding              |             |                        |           |           |        |       | 793          | 9      |   |
| ,, G  | overnment Gaze                       | ttes, etc.  |                        |           |           |        |       | 532          | 4      |   |
| A     | udit Fee                             |             |                        |           |           |        |       | 964<br>3,600 | 5      |   |
| T     | elenhoue Subseri                     | ntions      |                        |           |           |        |       | 3,557        | 0      |   |
| ., P  | ablications                          |             |                        |           |           |        |       | 1,092        | 7      |   |
| ., Ci | ommercial Educe<br>secciated Chami   | tion Prize  | Fund                   |           |           |        |       | 225          | 0      |   |
|       |                                      |             | mmerce of              | India<br> |           |        |       | 800          |        |   |
| . Li  | w Charges<br>come Tax on Se          |             |                        |           |           |        |       | 1,896        | 0<br>7 |   |
| ., P. | assago                               | surity Inte | est                    |           |           |        |       | 576          | 11     |   |
| ,, P  | rices Current                        |             |                        |           |           |        |       | 1,654 229    | 5      |   |
|       |                                      |             |                        |           |           |        |       |              |        |   |
|       |                                      |             | FOTAL RS.              |           |           |        | 3     | ,11,549      | 7      |   |
|       |                                      | E           | amined and             | l found   | correct.  |        | •     | · · · '      |        |   |
|       |                                      |             | T0.                    | VELOC     | K & LE    | WES    | s.    | h            |        |   |
|       | CALCUTTA,                            | ,           |                        | Cl        | artered . | 1 rcon | ntant | Audi         | lors,  |   |
| m     | e 15th February                      | }           |                        |           |           |        |       | . 4          |        |   |
| 1.16  | e toth represery                     | 1932.       |                        |           |           |        |       |              |        |   |
|       |                                      | •           |                        |           |           |        |       |              |        |   |

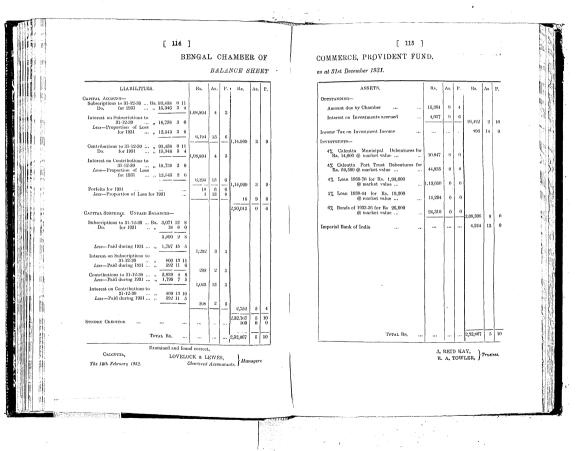
# [ 111 ]

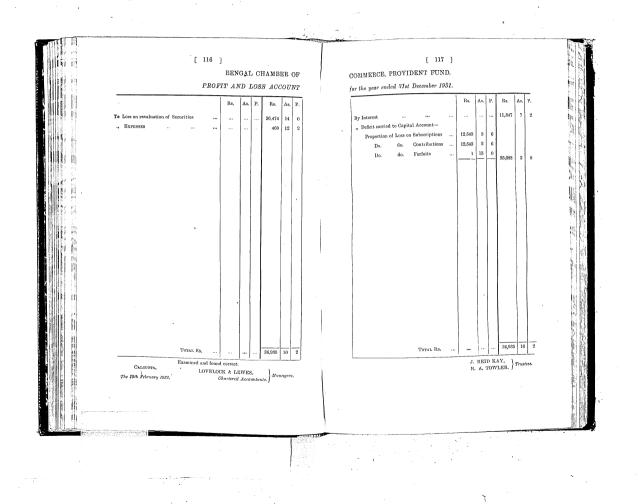
# COMMERCE, CALCUTTA.

# year ended 31st December 1931.

|      |             | INC        | DME.  |                       | Rs.              | As.                       | Р.   | Rs.      | Ав.   | P.  |
|------|-------------|------------|---|-----------------------|------------------|---------------------------|--|----------|-------|-----|
| By P | iembers a   | Sabseript  | ions  |                       |                  |                           |  | 71,425   | 0     | 0   |
| ,, M | lonthly Co  | ontributio | ns from the Assoc<br>recognised by<br>Chamber | iations<br>the        | 1,22,200         | 0                         | 0  |          |       |     |
| ,,   | Do,         | do.        | Licensed *Mea<br>Departmen                    |                       | 24,000           | 0                         | 0  |          |       |     |
| "    | Do.         | do.        | Royal Exchar                                  | ige                   | 6,000            | 0                         | 0  |          |       |     |
|      | Do.         | do.        | Indian Tea<br>Committe                        | Cess                  | 12,00            | 0                         | 0  |          |       |     |
| "    | Do.         | do.        | Calcutta Li<br>Conferenc                      |                       | 12,000           | 0                         | 0  | 1,76.200 | 0     | 0   |
|      | rbitratio   | n Fees     |   |                       |                  |                           |  | 28,320   | 0     | 0   |
| ,, - |             |            | s of Origin                                   |                       |                  |                           |  | 9,475    | 0     | 0   |
|      | ailway T    |            |   |                       |                  |                           |  | 92       | 10    | 8   |
| . 1  | )eficit car | ried to Pi | rofit and Loss A                              | ccount                |                  |                           |  | 26,036   | 12    | 8   |
|      |             |            |   |                       |                  |                           | and the second state of th |          |       |     |
|      |             |            | TOTAL RS.                                     |                       |                  |                           |  | 3,11,549 | 7     | 4   |
|      |             | President  |   | D<br>G<br>T<br>L<br>J | V. HEA<br>REID K | CAN<br>VIN<br>VNIN<br>THC | PBE<br>GH<br>OTE   | AM, C.   | nmitt | ec. |
| D. 1 | K. CUNI     | VISON,     |   | J.                    | MEIN A           | USI                       | IN,  |          | : .4  |     |









#### APPENDIX.

#### INDIAN ROUND TABLE CONFERENCE.

Extract from the Fourth Report of the Federal Structure Committee.

REPORT ON COMMERCIAL DISCRIMINATION.

16. On this subject the Committee are glied to be able to record a substantial measure of agreement. They bread that in purgraph 22 of their Report at the lass Conference it was stated that there was general agreement that in matters of trade and commerce the prime ple of equality of treatment ought to be established, and that the Committee of the whole Conference at their meeting on January 19th, 1931, adopted the following purgraph as part of the Report of the Minorities Sub-Committee :--

> At the instance of the Dritish commercial community the principle was generally agreed that there should be no discrimination between the rights of the Dritish mercantile community, firms and companies trading in India, and the rights of Indian bern subjects, and that an appropriate Convention based on reciprocity should be entered into for the purpose of regulating these rights.

More than one member in the course of the discussion also reminded the Committee that the All-Parties Conference in 1928 stated in their Report that "it is inconceivable that there can be any "discriminating legislation against any community doing business "lawfully in India".

17. The Committee accept and re-affirm the principle that equal rights and equal opportunities should be afforded to those lawfally engaged in commerce and industry within the territory of the Federation, and such differences as have manifested themselves are mainly (though not entirely) concerned with the limits within which the principle should operate and the best method of giving effect to it.

Some, however, contend that the future Government should not be burdened with any restriction save that no discrimination should be made merely on the ground of race, colour or creed.

18. The Committee are of opinion that no subject of the Crown who may be ordinarily resident or carrying on trade or business in Eritish India, should be subjected to any disability or discrimination, legislative or administrative, by reason of his race, descent, religion, or place of birth, in respect of traxation, the holding [ 120 ]

of property, the carrying on of any profession, trade or humines, or in respect of residence or travel. The expression "subject" must here be understood as indicating firms, companies and corporations earrying on business within the area of the Pederation, as well as private individuals". The Committee are also of opinion that mutatis mutantis the principle should be made applicable in respect of the same matters so far as they fall within the federal sphere, in the case of Indian States which become members of the Federation and the subjects of these States.

The State's representatives express themselves willing to accept this principle provided that these who dat m equal rights under it do not ask for discrimination in their favour 'n the matter of juriadiction and will submit themselves to the jurisdiction of the States.

19. It will be observed that the suggestion contained in the preceding paragraph is not restricted to matters of commercial discrimination only, nor to the European community as such. It appears to the Committee that the question of commercia discrimination is only one aspect, though a most important one, of a much wider question, which affects the interests of all communities alike, if due offect is to be given to the principle of equal rights and opportunities for all.

20. More than one member of the Committee expressed axiety less a provision in the Constitution on the above lines should hampor the freedom of action of the future linkan Legislature in promoting what it might regard as the legitimate economic interests of India. The Committee do not think that these fears are well-founded. Every industries can be protected and unfair competition penalised without the use of discriminatory necessary. The Committee are however of ophics the the leader of a system of bounties or subsidies for the purpose of encouraging industries, the right to attach reasonable conditions to any social industries, the External Capital Committee, and is tree originate loady by the practice of the General is it was recognised in 1925 by the External Capital Committee, and is it recognised to they proceed of the General Capital Committee.

21. It sheald however also be made clear that bounties or subsidies, if offered, would be available to all who were willing to comply with such conditions as may be preserised. The principle should be a fair field and no favour. Thus a good deal was said in the course of the discussion of the need for enabling Tadium concerns

\*As regards interpretation of this sentence see remarks by Sir Pursholandas Thakurdas and Lord Sankey in the Plenary Session of November 28th on the presentation of the report.

#### [ 121 ]

to compete more effectively with larger and longerestablished businesses, usually under British management and financed with British capital. Where the larger business makes use of unfair mellods of competition, the general law should be sufficient to deal with it; but many members of the Committee were impressed with the danger of admitting a claim to legislate, not for the purpose of regulating unfair competition generally, but of destroying in a particular case the computitive power of a large industry in order to romante the interests of a smaller one.

A view was expressed by some members, with reference to this and the preceding paragraph, that so far as the grant of bounties and subsidies is concerned it must be within the competence of the Legislature to confine them to Indians or companies with Indian capital.

The position of others was that set out at the end of paragraph 17.

22. With regard to method, it appears to the Committee that the Constitution should contain a clause prohibiting legislative or administrative" discrimination in the matters set out above and defining those persons and bodies to whom the clause is to apply. A completely satisfactory clause would no doubt be difficult to frame and the Committee have not attempted the task themselves. They content themselves with saving that (despite the contrary view expressed by the Statutory Commission in paragraph 156 of their Report) they see no reason to doubt that an experienced Parliamentary draftsman would be able to devise an adequate and workable formula, which it would not be beyond the competence of a Court of Law to interpret and make effective. With regard to the persons and bodies to whom the clause will apply, it was suggested by some that the Constitution should define those persons who are to be regarded as "citizens" of the Federation, and that the clause should apply to the "citizens" as so defined; this indeed was a suggestion which had been made by the All-Parties Conference. There are however disadvantages in attempting to define the ambit of economic rights in terms of a political definition, and a definition which included a corporation or Finited company in the expression "citizen" would be in any event highly artificial. The Committee are of opinion therefore that the clause should itself describe those persons and bodies to whom it is to be applicable on the lines of paragraph 18 and that the question should not be complicated by definitions of citizenship.

23. If the above proposals are adopted, discriminatory legislation would be a matter for review by the Federal Court. To some

"Two members would not include administrative discrimination within the scope of the clause.

[ 122 ]

extent this would also be true of administrative discrimination; but the real steggard against the latter must be looked for rather in the good faith and commonsense of the different branches of the executive government, reinforced where necessary by the executive governs vested in the Governor-General and the Provincial Governors. It is also plain that where the Governor-General or a Provincial Governor is satisfied that proposed tegrislation, though possibly not to the face of it discriminatory, nevertheless will be discriminatory in fact, he will be called upon, in virtue of his special obligations in relation to minorities, to consider whether it is not his duty to refuse his assent to the 131 or to reserve it for the signification of His Mijesty's pleasure.

24. The question of persons and bodies in the United Kingdom trading with India, but neither resident nor possessing establishments there, requires rather different treatment. Such persons and bodies clearly do not stand on the same footing as those with whom this Report has hitherto been dealing. Nevertheless, the Committee were generally of opinion that, subject to certain reservations, they ought to be freely accorded upon a basis of reciprocity the right to enter and trade with India. It will be for the future Indian Legislature to decide whether and to what extent such rights should be accorded to others than individuals ordinarily resident in the United Kingdom or companies registered there, subject of course to similar rights being accorded to residents in India and to Indian companies. It is scarcely necessary to say that nothing in this paragraph is intended to limit in any way the power to impose duties upon imports into Ind'a, or otherwise to regulate its foreign trade

25. It had been suggested at the last Conference, and the suggestion was made again in the course of the discussion in the Committee, that the above matters might be conveniently dealt with by means of a Convention to be made between the two countries, setting out in greater detail than it was thought would be possible in a clause in an Act the various topics on which agreement can be secured. The idea is an attractive one, but appears to present certain practical difficulties. The Committee understand that the intention of those who suggested it is that the Convention, if made, should be scheduled to and become part of the Constitution Act. It was, however, pointed out that such a detailed Convention would be more appropriately made between the United Kingdom and the future Ind'an Government when the letter was constituted, and that in any event it seemed scarcely appropriate in a Constitution Act. On the other hand the Committee are of opinion that an appropriately drafted clause might be included in the Constitution itself, recognising the rights of persons and hodies in the United Kingdom to enter and trade with India on

## [ 123 ]

terms no less favourable than those on which persons and bodies in India enter and trade with the United Kingdom,

96. In conclusion, there was general agreement (subject to the view of certain members, so that at the end of paragraph 17:, to the proposal that property rights should be guaranteed in the constitution, and that provision should be made whereby no person can be depixed of his property, save by due process of law and for pable purposes, and then only on payment of fair and just compensation to be assessed by a Judical Tribunal. In the case of the States this principle may need some modification to avoid conflict with their internal rights  $\Lambda$  provision appears to the Committee to be a necessary complement of the carlier part of this Report. Such a formula finds a place in many constitutions and the form used in the Polish Constitution scenaed to the Committee to be specially worthy of consideration,

| Tradition Ato  |  |  |
|--|--|--|
|  | [ 125 ]  |  |
| List of P.<br>Provider,<br>Mr. R. H. Cock,<br>Nr. R. H. Cock,<br>Nr. R. M. Cock,<br>Nr. R. Mark,<br>Nr. R. M. Cock,<br>Nr. R. Mark,<br>Nr. R. M. Cock,<br>Nr. R. Mark,<br>Nr. R. M. Cock,<br>Nr. R. M. Cock,<br>Nr. R. Mark,<br>Nr. R. N. Cock,<br>Nr. R. South,<br>Nr. R. N. South,<br>Nr. R. S. Mark,<br>Nr. R. N. South,<br>Nr. R. South,<br>Nr. South,<br>Nr. R. South,<br>Nr. R. South,<br>Nr. R. South,<br>Nr. | and         and         and         bits           and         and         and         bits         bits           and         and         and         and         bits         bits           and         and         and         and         bits         bits         bits           and         and         and         and         and         bits         bits <td></td> |  |
|  |  |  |

|   | F    | 126                                     |                    |
|---|------|---|--------------------|
|   | L    | 120 ]                                   |                    |
| Hon Mr. R. Steel                        | Joor | s. R. Steel & Co.                       | 1                  |
| Sin Alex William Ma                     |      |   | 14th June 1887     |
|   | ••   | Jardine, Skinner & Co.                  | 29th Feb. 1888     |
|   | ,,   | Do.                                     | 28th 1889          |
|   | ••   | Mackinnon, Mackenzio &                  |                    |
|   |      | Do.                                     | 9th " 1891         |
|   | ••   | 1)0.                                    | 29th 1892          |
| ,, Jas. L. Mackay, C.I.E.<br>B. Display |      | Do.                                     | 28th 1893          |
| Mr. Allan Arthur                        |      | Barry & Co.                             | 6th Oct. 1893      |
| Hon. Mr. P. Playfair                    | ••   | Finlay, Muir & Co                       | 26th Feb. 1894     |
| non. Mr. P. Playfair                    | 10   | Barry_& Co.                             | 28th 1895          |
| P. Playfair, c.I.n.                     | ,,   | Do.                                     | 29th [] 1896       |
| , Allan Arthur                          | ••   | Ewing & Co.                             | 12th Mar, 1897     |
| n Allan Arthur                          |      | Do.                                     |                    |
| ", " M. C. Turner                       | ,,   | Mackinnon, Mackenzie &                  | Co, 17th May 1898  |
| Allan Arthur                            |      | Ewing & Co.                             | 21st Feb, 1899     |
| Mr. G. H. Sutherland                    | ,,   | Begg, Dunlop & Co                       | 20th 1990          |
| M. C. Turner                            | ,,   | Mackinnon, Mackenzie &                  | Co. 26th , 1901    |
| Hon, Mr. M. C. Turner                   |      | Do.                                     | 25th 1902          |
| Sir E. Cable, Kt.                       | .,   | Bird & Co.                              | 27th 1903          |
| Hon. Mr. A. A. Apear                    | .,   | Apear & Co.                             | 29th               |
| , A. A. Apear                           | ••   |   | 28th 1905          |
| ,, ,, A. A. Apcar, C s.1                |      | Do.                                     | 28th , 1906        |
| A. A. Apcar, c.s.i                      | .,   | Do.                                     | 27th 1907          |
| Mr. W. Brown                            |      | Finlay, Muir & Co.<br>Graham & Co.      | 28th 1908          |
| Hon. Mr. C. W. N. Graham                |      | Graham & Co.                            | 26th 1909          |
| Mr. A. M. Monteath                      | ,,   | Mackinnon, Mackenzie & (                | le. 3rd Mar 1910   |
| Hou. Mr. C. W. N. Graham                |      | Graham & Co.                            | 24th Feb. 1911     |
| Mr. A. M Monteath                       | ,,   | Mackinnon, Mackenzie &                  |                    |
| Hon, Mr. A. M. Monteath                 |      | Do.                                     |                    |
| 9 9 R. G. Monteath                      |      | Do.                                     | 9765 1014          |
| ", F H. Stewart, C.I.E.                 | ,,   | Gladstone, Wyllie & Co.                 | 26th " 1915        |
| , F. H. Stewart, CI.E.                  |      | Do.                                     |                    |
| " " E. H. Bray                          | .,   | Gillanders Arbuthuot & f                | lo. 28th 1917      |
| " " W. A. Ironside                      |      | Bird & Co.                              |                    |
| W. E. Crum, o.n.E                       |      |   | 28th 1918          |
| Mr. A. E. Murray, C.b.E.                |      | Graham & Co.<br>Thos. Duff & Co., Ld.   | 27th 1920          |
| R. M. Watson Smyth, M.L.C.              |      | Turner, Morrison & Co., 1               |                    |
| , C. W. Rhodes, C.B.E. M.L.A.           | "    | Hoare, Miller & Co , Ld.                | 0eri n 1921        |
| "W. L. Carey, M.L.C.                    |      | Bird & Co.                              | 28th 1922          |
| " Willam C. Currie                      |      | Mackinnon, Mackenzie & (                | 6th Mar. 1923      |
| Kenneth Campbell, M.L.C.                |      | Shaw, Wallace & Co.                     | 20. 20th Feb. 1924 |
| Hop, Mr. J. W. A. Bell                  |      | Mackinnon, Mackenzie & Co.              | 27th 1925          |
| Mr. B. E. G. Eddis                      |      | Gillanders Arbuthast 1 (                | lo. 26th 1926      |
| The Hon'ble Sir George Gadfrey          |      | Gillanders, Arbuthnot & C<br>Bird & Co. |                    |
| Hon. Mr. J. H. Fyfe, M.L.C              |      | Mackinnon, Mackenzie & (                | 24th 1928          |
| Mr. R. B. Laird, M.L.C.                 |      | Thos. Duff & Co., Ld.                   | >>. 22nd 1929      |
| The Hon'ble Sir Philip Browne.          |      | Markinnen Mashaari 14                   | 28th , 1930        |
| C. B. E.                                |      | Mackinnon, Mackenzie & 0                | 'o. 27th 1931      |

Bird & Co.

... 26th ... 1932

Mr. E. C. Benthall

### [ 127 ]

### BENGAL CHAMBER OF COMMERCE.

### COMMITTEE FOR THE YEAR 1981-82.

President :

THE HON'BLE SIR PHILIP BROWNE, C.B.E., Messrs, Mackinnon, Mackenzie & Co.

#### Vice-President :

MR. E. C. BENTHALL, Messrs, Bird & Co.

#### Members:

MR, DUNCAN CAMPBELL, Agent, Chartered Bank of India, Australia & China,

M.R. G. L. COLVIN, C.B., C.M.G., D.S.O., Agent, East Indian Bailway.

MR. T. W. DOWDING. Messrs, Turner, Morrison & Co., Ld. (Up to September)

MR. T. E. CUNNINGHAM, Messrs, Turner, Morrison & Co., Ld. (From October)

MR. L. V. HEATHCOTE, M.L.A., The Burma-Shell Oil Storage & Distributing Co. of India, Ld.

MR. J. REID KAY, Messrs, James Finlay & Co., I.d.

MR. J. MRIN AUSTIN, M.L.C., Messrs, Jardine, Skinner & Co.

MR. R. A. TOWLER, Messrs, McLeod & Co.

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### MEMBERS

#### OF THE

#### BENGAL CHAMBER OF COMMERCE.

#### (Corrected to 31st January 1931),

#### CHAMBER MEMBERS :

Abdoolabhoy & Joomabhoy | Bombay Co., Ld. Lalljee. Air Conditioning Corporation, Ld. Allahabad Bank, Ld. (Calcutta Branch). Aluminium Manufacturing Co. Ld. Anderson, Wright & Co. Apcar & Co. T. S. Apcar & Co. Asbestos & Belting Co., Ld. Associated Electrical Industries (India), Ld. G. Atherton & Co. Austin Motor Co., Ld. W. & T. Avery, Ld. Balmer, Lawrie & Co., Ld. Bank of India, Ld. Barlow & Co. Barry & Co. Becker, Gray & Co. (1930), Ld. Begg, Dunlop & Co., Ld. Bengal Iron Co., Ld. Agent, Bengal-Nagpur Railway Co., Ld. Agent, Bengal & North-Western Railway Co., Ld. (Gorakhpore). Bengal Telephone Corporation, Ld. Bettmann & Kupfer. Bird & Co. Birkmyre Brothers. Louis Dreyfus & Co. Blacker & Co. Thomas Duff & Co., Ld. Blackwood, Blackwood & Co. J. C. Duffus & Co., Ld.

W. H. Brady & Co., Ld. Braithwaite & Co. (India), Ld. British Insulated Cables, Ld. Brooke, Bond India, Ld. Bulloch Brothers & Co., Ld., (Chittagong). Burmah Oil Co., Ld. Burmah-Shell Oil Storage & Distributing Co. of India, Ld. Burn & Co., Ld. Calcuita Electric Supply Corporation, Ld. Calcuita Port Commissioners. Calcutta Tramways Co., Ld. Carritt, Moran & Co. John Catlow & Sons, Calcutta, T.d. Chartered Bank of India, Australia & China. S. C. Chunder & Co. Commercial Union Assurance Co., Ld. Thomas Cook & Son. Cox & Kings (Agents), Ld. W. S. Cresswell & Co. Davenport & Co., Ld. John Dickinson & Co., Ld. Don. Watson & Co. Dorman, Long & Co., Ld.

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Lđ.

Duncan Brothers & Co., Ld. Dunlop Rubber Co., Ld.

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

A. W. Figgis & Co.
James Finlay & Co., Ld.
Samuel Fitze & Co., Ld.
A. Forbes & Co., Ld.
Forbes, Forbes, Campbell & Co., Ld.

General Electric Co., (India) Ld. G. A. Georginài & Co. Gilanders, Arbuthnot & Co. Giladstone, Wyllie & Co. Glenefeid & Kennedy, Ld. C. T. Godfrey & Co. Grahams, Trading Co. (India), Ld. Granophone Co., Ld. Greaves, Cotton & Co. Grindlay & Co.

P. E. Guzdar & Co.

P. Harley & Co. Harrisons & Crosfield, Ld. W. Haworth & Co. Hazareenuull, Heeralall. Heath & Co. (Calcutta), Ld. Heath y & Gresham, Ld. P. W. Heilgers & Co. George Henderson & Co., Ld. George Henderson & Co., Ld. W. T. Heuley's Tolegraph Works Co., Ld. Alfred Herbert (India), Ld. Higham, Caine & Co., Ld. Hoare, Miller & Co.

Holmes, Wilson & Co. Hong-Kong & Shanghai Banking Corporation. Imperial Bank of India. Imperial Chemical Industries (India). Ld. Imperial Tobacco Co. of India, Ld. India General Navigation & Ry. Co., Ld. Innes, Watson & Co. William Jacks & Co. Jardine, Skinner & Co Jardine, Menzies & Co. Jessop & Co., Ld. J. D. Jones & Co. Jost's Engineering Co., Ld. Kettlewell, Bullen & Co., Ld. Kilburn & Co. King Brothers John King & Co., Ld. Landale & Clark, Ld. Landale & Morgan Prawn Kissen Law & Co. Lewis & Tylor, Ld. Lipton, Ld. Liverpool & London & Globe Insurance Co., Lid. Lloyds Bank, Ld. (Cox's Branch). London & Lancashire Fire Insurance Co., Ld. Longmans, Green & Co. Lovelock & Lewes. H. V. Low & Co., Ld. James Luke & Sons. Lyall, Marshall & Co. Lyons (India), Ld.

Hoare, Miller & Co., Ld.

Holland-Bombay Trading Co.,

Macfarlane & Co., Ld. Mackenzie, Lyall & Co,

#### J. Mackillican & Co. Mackinnon, Mackenzie & Co. Mackintosh, Burn, Ld. Macneill & Co. A. & J. Main & Co., Ld. A. M. Mair & Co. S. Manasseh & Sons. Marshall Sons & Co. (India) Ld. Martin & Co. Martin & Harris. Mather & Platt, Ld. McLeod & Co. Mercantile Bank of India, Ld. Mr. R. I. Meyer. E. Meyer & Co. (1926), Ld. D. L. Millar & Co., Ld. Mitsui Bussan Kaisha, Ld. Moran & Co. Ld. Morgan, Walker & Co. Mytton, Wallace & Co. National Bank of India, Ld. New Zealand Insurance Co.. Ld. Nippon Menkwa Kabushiki Kaisha (Japan Cotton Trading Co., Ld.) Normans, Ross & Co. Stanley Oakes & Co. Ocean Accident & Guarantee Corporation, Ld. Oriental Gas Co., Ld. of London. (Calcutta Branch). F. & C. Osler, Ld. Peninsular & Oriental Steam Navigation Co.

Peninsular & Oriental Banking Corporation, Ld. Perman and Hynd. Pigott, Chapman & Co. Place, Siddons & Gough. Planters' Stores and Agency Company, Ld. Plummer Bros. & Co.

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Poppe, Delius & Co.

Price, Waterhouse, Peat & Co. The Pure Cane Molasses Co. of India, Ld. Ralli Brothers, Ld. Ramdutt, Ramkissendass. Reed, Ward & Co. Rivers Steam Navigation Co., Ld. Roberts, McLean & Co., Lid. Royal Exchange Assurance Corporation. Roval Insurance Co., I.d. David Sassoon & Co., Ld. E. D. Sassoon & Co., 1.d. M. A. Sassoon & Sons, Ld. Saxby & Farmer (India), Ld. James Scott & Sons, Ld. Scott & Saxby, Ld. Scottish Union & National Insurance Co. Ramchand Seal & Co. Sewaram, Kaluram, Shaw, Wallace & Co. Shimwell & Brother, Calcutta, Ld. B. Sim & Co., Ld. Sinclair & Co. Sinclair, Murray & Co., Ld. Smith, Forrester & Co. South British Insurance Co., Ld. Spicer, Pegler & Co. 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. Sun Insurance Office, Ld.

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Talbots, Ld. Villiers, Ld. W. H. Targett & Co., (Capital). Vulcan Iron Works, Ld. Tata Iron & Steel Co., Ld. James Taylor & Co. (Mer-D. Waldie & Co. chants), Ld., (Manchester). Walker, Goward & Co. J. Thomas & Co. Turner, Morrison & Co., Ld. Turnbull Brothers, Ld. Union Insurance Society of Canton, Ld.

Thomas Walker & Co. W. J. Walker & Co. Henry Williams (India), Lid. Williamson, Magor & Co. Worthington-Simpson, Ld.

Valvoline Oil Co.

## Yokohama Specie Bank, Ld. Andrew Yule & Co.

#### ASSOCIATE MEMBERS :

American Manufacturing Co. Nederlandisch Indisch Handels-The Angus Co., Ld. hank. G. & M. Fogt. Nestlé and Anglo-Swiss Con-Great American Insurance Co. densed Milk (Export) Co., of New York, Ld. Ld. Ludlow Jute Co., Ld. Netherlands Trading Society. National City Bank of New Nippon Yusen Kaisha. York. Senda & Co. (India), Ld. Nederland Steam Navigation Toyo Menka Kaisha, Ld. Volkart Brothers. Co.

#### HONORARY MEMBERS :

Mr. C. W. Odling, C.S.I., M.INST.C.R. Sir Walter Roper Lawrence, Bart, C.B., G.C.V.O., G.C.I.E.

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- Bengal Factories Rules, 1928 ; Amendment of Rules 33 and 34.
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Change of name of the city Nidaros to Trondheim.

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Committee : The Posts & Telegraph Accounts Enquiry

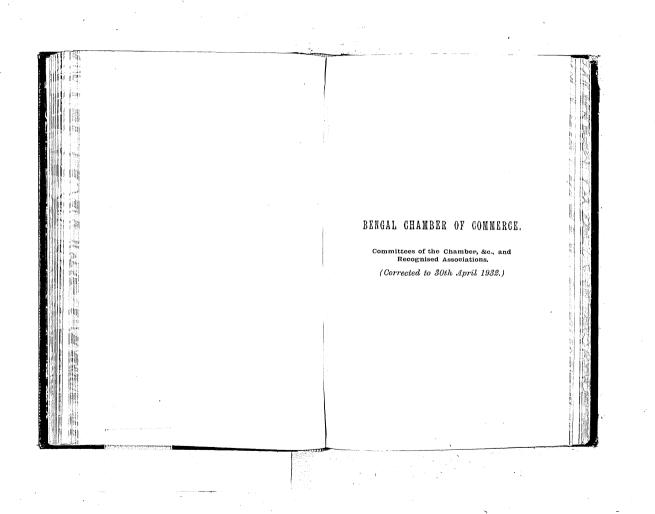
Conference : Cochin Harbour

Consulate for Argentine in Calcutta.

[ 134 ] Consul for Austria at Calcutta Consul for Brazil at Calentta. Consul for China at Calcutta Consulate for Columbia at Calcutta. Consulate for Chile : Consular invoices. Consulate for Cuba .; Consular fees, Consulate for Finland : Vice-Consul at Calcutta. Consul for Hungary at Calcutta. Consulate for the Republic of Panama at Calcutta. Consular Charges ; Portuguese. Consulate : Peruvian Consul for Siam at Calcutta Consul for Venezuela at Calcutta. Copra : Import duty on. Cotton Piece-Goods : Revision of the classification of Cotton yarn : Import duty on Customs duty on mineral lubricating oil. Dengue fever-Epidemics of-International Agreement for combating. Distress in the European and Anglo-Indian communities in Calcutta. Electrical energy in the districts of Manbhum : Supply of Electricity Rules, 1922 : Indian Epidemic Circulars. Exhibition of British Goods : Suggested Fair.: British Industries, 1931. Fair,: Brussels International Commercial Fair .: Leipzig. Fair :: Paris, 1931. Fair.: Prague International Samples Fair. Foreign consulates in Calcutta : Working of French Import Regulations : Consular Certificate of Origin. Ghoshpara Road. Government competition with private enterprise : (a) Railway owned collieries. (b) Tube wells. Gunny Trade : Proposal for legislative protection against the issue of Bills of Lading without production of mates receipts. Hides and Skins : Export duty of High Court : Calcutta : Scale of costs charged by attorneys. Homeward freight : Brokerage on Howrah Bridge : New : Report of the Goode Committee, Howah Bridge : Removal of shore pontoons and regulation of traffic. Import Tariff Schedule : Classification of paper. Import Tariff Schedule : Alteration of headings : Vegetable wax and Carnanba wax. Importation of Calcutta bags into Bulgaria,

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Importation of foreign maize into Mexico. Importation of livestock feed into Canada, Income-tax : Demands for information. Income-tax : Exemptions. Income-tax : Inclusion of gains of learning in the assessment of Hindu undivided families. Income-tax : Liability of British residents abroad to United Kingdom Indian made foreign liquor : Import into Assam. International Convention for the safety of life at Sea, 1929. Interpretation of the term F.O.R. Interpretation of the term woollen. Ministry of Interior : Egypt : Tender for supply of stores. Mooring berths : Plan of : in the Port of Calcutta. Motor vehicles : Universal taxation of Nepal Government : Schedule of Import and Export Duties. Notices to Mariners. Order 1930 ; Animal (Importation) Passports : British Indian : Enhancement of charges. Piece-Goods Contract : Uniform form of-Pilgrim Memorial Fund. Railway freight on gunny bags from Calcutta to U. P. stations. Railway Traffic : Quarterly forecast of-Report of the local labour market in the districts of Bihar & Orissa. Regulations applicable to commercial travellers, Salt duties. Sea borne Trade Returns of British India : Revision of the list of articles. Seamen's Articles of agreement : Indian. Shipment of jute to Valencia. Specific Custom Duties. Statistical Institute : Indian Stevedoring rate for the discharge of salt. Stores Department : Indian : Stores purchase rules. Tariff Board : Chemical Industry. Tariff Board : Glass Industry. Tariff Board : Sugar Industry : Importation of molasses. Tariff Board ; Wire and wire nail industry ; Protection of Telephone Directory-Calcutta : Discontinuance of numbers of Jharia, Loyabad and Sinidih Exchange. Trade enquiries. Transport of Jute : Calcutta Port Commissioners from Press houses to the Docks ; Cost of Use of lifts by postmen in Calcutta offices. Wattle Bark. Weather and Crop Report : Assam.



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|---|--|
| BENGAL CHAMBER  | R OF COMMERCE  |
| Committee of the Bengal   | Chamber of Commerce:   |
| <ol> <li>Mr. E. C. Benthall,<br/>President</li> </ol>                   | Messrs, Bird & Co.   |
| 2. ,. J. Mein Austin, M.L.C.,<br>Vice-President                         | ,, Jardine, Skinner & Co.  |
| <ol><li>, H. H. Burn, M.L.C.</li></ol>                                  | ,, McLeod & Co.<br>Manager, Mercantile Bank of<br>India, Ld.   |
|   | Messrs. Gillanders, Arbuthnot &<br>Co.   |
| 6. " J. S. Henderson  | ,, Mackinnon, Mackenzie &<br>Co.   |
|   | Agent, Bengal-Nagpur Railway.<br>Messys, James Finlay & Co., Ld.<br>,, George Henderson &<br>Co., Ld.                    |
| Royal Exchang   | ge Committee:  |
| <ol> <li>Mr. E. C. Benthall,<br/>President</li> </ol>                   | Messrs, Bird & Co.   |
| <ol> <li>J. Mein Austin, M.L.C.,<br/>Vice-President</li> </ol>          | ,. Jardine, Skinner & Co.  |
| 3. ,. T. O. Ainslie<br>4. ,. L. M. Blomenstock<br>5. ,. J. R. Coulthard | ., Sinclair & Co.<br>., Pigott, Chapman & Co.<br>., Place, Siddons & Gough.<br>Manager, Mercantile Bank of<br>India, Ld. |
| 8. J. Nichols   | Messrs. Blacker & Co.<br>American Foreign Assurance Co.<br>Messrs, Landale & Morgan.                                     |
| Licensed Measurers De   |  |
| 1. Mr. C. P. Lawson,<br>Chairman  | Messrs, George Henderson &<br>Co., Ld.   |
| 2. ,, J. Aitken<br>3. ,, L. W. Balcombe                                 | ,, James Finlay & Co., Ld.<br>,, Turner, Morrison & Co.<br>Ld.   |
| 4. ", J. C. Cruickshank …   | ., Grahams Trading Co.<br>(India), Ld.   |
| 5 P. E. R. Hoerder<br>6. ,. E. J. Pakes                                 | Bird & Co.<br>Mackinnon, Mackenzie<br>& Co.  |

7. " S. J. Vlasto ... " Ralli Brothers.

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## Piece-Goods Sub-Committee:

| <ol> <li>Mr. J. S. T. Russell,<br/>Chairman</li> </ol> | Messrs. James Finlay & Co., Ld. |
|--|---------------------------------|
| 2. ,, G. L. Allen                                      | . ,, Shimwell & Brother         |
| 3. ,, W. Kinloch                                       | , oralians ridding ou.          |
| 4. ,, P. Marcos<br>5. ,, M. H. Smith                   |                                 |
|  | ,, Jardine, Skinner & Co.       |

# Yarns Sub-Committee:

| 1. | Mr. | V. H. Mac  | law, o.B.E., | Messrs. | Kettlewell, Bullen &            |
|----|-----|------------|--------------|---------|---------------------------------|
| 2. | ,,  | W. Kinloch | Chairman<br> | ,,      | Co., Ld.<br>Grahams Trading Co. |
| 3. | ,,  | P. Marcos  |              |         | (India), Ld.<br>Ralli Brothers  |

# Finance Sub-Committee:

| 1.       | Mr.      | R. D. Cromartie,                                  | Manager, Mercantile Bank of  |
|----------|----------|---|--|
| 2.<br>3. | ,,<br>,, | Chairman<br>H. H. Burn, M.L.C.<br>S. D. Gladstone | India, Ld.<br>Messrs. McLeod & Co.<br>,, Gillanders, Arbuthnot &                     |
| 4.<br>5. | ,,<br>,, | J. Mein Austin, M.L.C.<br>M. G. Stuart            | Co.<br>,. Jardine, Skinner & Co.<br>Secretary & Teasurer, Imperial<br>Bank of India. |

# Railways Sub-Committee:

| 1.              | Mr. V. E. D. Jarrad.<br>Chairman        | Agent, Bengal-Nagpur Railway.                                   |
|-----------------|---|---|
| $\frac{2}{3}$ . |   | Ag. Agent, East Indian Railway.                                 |
| 4.<br>5.        | Mr. J. J. Godfrey<br>,, S. C. Lyttelton | Railway.<br>Messrs. McLeod & Co.<br>,, Gillanders, Arbuthnot &  |
| 6.              | W s., alcone biartin                    |   |
|                 | Shipping Su                             | b-Committee:  |
| 1.              | Mr. G. R. Campbell,<br>Chairman         | Messrs. Mackinnon, Mackenzie &                                  |
| $\frac{2}{3}$ . | ,, J. Aitken<br>,, F. H. French         | Co.<br>,, James Finlay & Co., Ld.<br>,. Turner, Morrison & Co., |
| 4.<br>5.        | ,, K. J. Nicolson<br>,, J. B. Turnbull  | Ld.<br>,, Gladstone, Wyllie & Co.<br>,, Hoare Miller & Co. Ld.  |

" Hoare, Miller & Co., Ld.

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# Industrial Legislation Sub-Committee:

| 1.<br>2.<br>3.<br>4.<br>5. |                            | Cl |           |             | In<br>In<br>In<br>In | <i>hairn</i><br>dian<br>dian<br>dian | <i>ian</i><br>Jut<br>Tea<br>Mir | Messrs. George Henderson & Co.,<br>te Mills Association.<br>Association.<br>ning Association,<br>ngineering Association. |
|----------------------------|----------------------------|----|-----------|-------------|----------------------|--------------------------------------|---------------------------------|--|
|                            | Municipal Sub-Committee:   |    |           |             |                      |                                      |                                 |  |
| $\frac{1}{2}$ .            | Mr.<br>,,                  |    | A.<br>Can | Luk<br>apbe | e, <i>C</i><br>11 F  | hairn<br>orrest<br>M.I               | er,                             | Messrs. W. Haworth & Co.<br>,, Smith, Forrester & Co.  |
| 3.                         | ,,                         | Α. | С.        | Gle         | dhill                |                                      |                                 | The Burmah-Shell Oil Storage &<br>Distributing Co., of India,<br>Ld.   |
| 4.                         | ,,                         | Ν. | D.        | Ha          | rris                 |                                      |                                 | Imperial Chemical Industries<br>(India) Ld.  |
| 5.                         | ,,                         | N. | с.        | Bilt        | on                   |                                      |                                 | The Bengal Telephone Corpora-<br>tion, Ld.   |
| 6.                         | ••                         | Т  | Se        | lar         | Bow                  | man                                  |                                 | The Statesman, Ld.   |
|                            | Electricity Sub-Committee: |    |           |             |                      |                                      |                                 |  |

| 1.   |            |    |    | . Reynold  |        | Messr | s. Andre | w Yule & | : Co.     |
|------|------------|----|----|------------|--------|-------|----------|----------|-----------|
|      |            |    |    | 1.E.E., Ch | airman |       |          |          |           |
| 2.   | .,         | С, | R. | Bland      |        | ,,    |          |          | y's Tele- |
|      |            |    |    |            |        |       | gra      | ph Works | Co., Ld.  |
| - 3. | <i>,</i> . | G. | R. | Boscolo    |        | ,,    | Bird o   |          |           |
| 4.   | ,,         | Г. | Τ. | Homan      |        | The   | Calcutta |          | c Supply  |
|      |            |    |    |            |        |       |          | Corpor   | ation Ld. |

### Income-tax Sub-Committee:

| 1. | Mr. | C. G. Ashworth,<br>Chairn | nan | Messrs. | Lovelock & Lewes,       |
|----|-----|---------------------------|-----|---------|-------------------------|
| 2. |     | A. Aikman                 |     |         | Andrew Yule & Co.       |
| 3. | .,  | J. Blair                  |     | ,,      | James Finlay & Co., Ld. |
| 4. | .,  | P. S. Macdonald           |     | ,,      | Thomas Duff & Co., Ld.  |
| 5. |     | C. E. L. Milne-           |     | ,,      | Turner, Morrison & Co., |
|    |     | Robertson                 |     |         | Ld.                     |
| 6. |     | N. F. Thompson            |     | ,,      | Price, Waterhouse, Peat |
|    |     | -                         |     |         | & Co.                   |

# Representative of the Chamber on the Council of State:

1. The Hon'ble Sir Philip Browne, C.B.E., Messrs, Mackinnon, Mackenzie & Co.

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

| <ol> <li>Mr. Henry Birknyre Messrs. Birknyre Brothers.</li> <li>H. H. Barn McLeead &amp; Co.</li> <li>G. W. Leccon Manenell &amp; Co.</li> <li>J. Mein Anstin Jardine. Skinner &amp; Co.</li> <li>W. H. Thompson The Bengal Tclephone Corporation, Id.</li> <li>W. C. Wordworth The Statesman, Id.</li> </ol> |
|---|
| Representatives of the Chamber on the Calcutta<br>Port Trust:   |
| 1. °Mr. T. E. Cunningham Messrs. Turner, Morrison & Co.,  |
| 2, J. S. Henderson ,, Mackinnon, Mackenzie &  |
| 3. ,, S. D. Gladstone Gillanders, Arbuthnot &   |
| 4. ,, K. J. Nicolson ,, Gladstone, Wyllie & Co.<br>5. ,, <sup>+</sup> J. Reid Kay ,, James Einlay & Co., Ld.<br>6. ,, G. W. Leeson ,, Macneill & Co.  |
| Representatives of the Chamber on the Calcutta<br>Municipal Corporation:  |
| 1. Mr. J. Campbell Forrester, Messus, Smith, Forrester & Co.  |
| <ol> <li>, A. C. Gledhill The Burmah-Shell Oil Storage &amp;<br/>Distributing Co., of India,</li> </ol>   |
| 3. ,, N. D. Harris Imperial Chemical Industries   |
| <ol> <li>H. A. Luke Messrs, W. Haworth &amp; Co.</li> <li>N. C. Bilton The Bengal Telephone Corpora-</li> </ol>   |
| 6. ,, T. Sellar Bowman The Statesman, Ld.   |
| Representative of the Chamber on the Board of<br>Trustees for the Improvement of Calcutta:<br>1. Mr. W. H. Thompson, The Bengal Telephone Corpora-<br>M.L.C. The Bengal Telephone Corpora-<br>tion, Ld.   |
| Representatives of the Chamber on the Eastern<br>Bengal Railway Local Advisory Committee:   |
| 1. MI. S. C. Dytteiton Messrs, Gillanders, Arbuthnot &  |
| 2. , J. Mein Austin, M.L.C. Jardine, Skinner & Co.<br>3. , H. H. Burn, M.L.C. McLeod & Co.  |
| 'Mr. M. A. Hughes, Acting for 8 months from 8th March 1002.<br>Mr. D. J. Leckie, Acting for 7 months from 24th March 1592.  |

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

1. Mr. S. C. Lyttelton ... Messrs. Gillanders, Arbuthnot & Co.

2. , T. Leslie Martin ... ,, Martin & Co.

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

|    | E. G. Abbott        |        | Macueill & Co.          |
|----|---------------------|--------|-------------------------|
| 2. | <br>H. F. Bateman   |        | Shaw, Wallace & Co.     |
| 3. | <br>S. C. Lyttelton | <br>,, | Gillanders, Arbuthnot & |
|    |                     |        | Co.                     |

4. ,, E. S. Tarlton ... ,, Bird & Co.

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

| 1. | Mr  | . H. H. Reynolds,        | Messrs, Andrew Yule & Co. |
|----|-----|--------------------------|---------------------------|
|    |     | M.I.E., (Ind.), M.I.E.E. |                           |
| 2. | .,, | W. Gow                   | ,, Burn & Co., Ld.        |
| 3. | ,,  | John Williamson          | ,, Bird & Co.             |

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

 Mr. G. Y. Robertson ... The Union (South) Jute Mills.
 , C. A. John Hendry, Messus, Martin & Co. F.R.C.S., M.I. Struck E., M.I. Min 1., M.L.E. (Ind.), A.M.I.L.E.

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

1. Mr. H. H. Burn, M.L.C. Messrs, McLeod & Co.

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

1. Mr. M. A. Hughes ... Messrs, Turner, Morrison & Co., Ld.

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

The President of the Chamber ex-officio.

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#### Representative of the Chamber on the Auxiliary Force Advisory Committee:

Mr. H. H. Burn, M.L.C. Messrs. McLeod & Co.
 ,, J. Mein Austin, M.L.C. ,, Jardine, Skinner & Co.

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

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

#### Representative of the Chamber on the Bengal Board of Apprenticeship Training:

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

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

1. Mr. S. Arthur Roberts ... Messrs, Bird & Co.

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

 Mr. A. Aikman ... Messrs. Andrew Yule & Co.
 ,, N. F. Thompson ... ,, Price, Waterhouse, Peat & Co.

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

 Mr. H. H. Reynolds, M.I.E., (Ind.), M.I.E.E. Messrs. Andrew Yule & Co.

### Representative of the Chamber on the Advisory Board of Industries, Bengal:

Mr. B. Thornton ... Messrs. Burn & Co.

#### Representatives of the Chamber on the Lac Cess Committee:

Mr. A. M. Aratoon ... 8, Mission Row.
 ... J. P. Young ... Messrs. Angelo Brothers, Ld.

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

1. Mr. R. W. Weir Paterson Messrs. Jardine, Skinner & Co.

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

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

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

1. Mr. J. Mein Austin, M.L.C. Messrs, Jardine, Skinner & Co.

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

Mr. Henry Birkmyre, M.L.C. Messrs, Birkmyre Brothers.
 ,, R. W. Weir Paterson ,, Jardine, Skinner & Co.

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

1. Mr. C. J. B. Wight Boycott Tea Districts Labour Association, Ranchi.

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

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

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

1. Mr. E. C. Benthall .... Messrs, Bird & Co.

#### Representative of the Chamber on the Executive Committee of the District Charitable Society:

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

2. ., R. W. B. Dunlop ... Messrs. Duncan Brothers, & Co., Id.

#### Representative of the Chamber on the Council of the Government Workhouse:

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

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

1. Mr. J. C. D. Naismith ... Messrs. W. S. Cresswell & Co.

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|---|--|--|--|--|--|
| Representative of the Chamber on the Committee of<br>the Calcutta Society for the Prevention of<br>Cruelty to Animals:                              |  |  |  |  |  |
| 1. Mr. A. R. Elliot Lockhart Messrs, Gladstone, Wyllie & Co.  |  |  |  |  |  |
| Representative of the Chamber on the Board of<br>Governors of St. Thomas School:  |  |  |  |  |  |
| 1. Mr. H. H. Burn, M.L.C. Messus, McLeod & Co.  |  |  |  |  |  |
| Representative of the Chamber on the Central<br>Advisory Committee for Lighthouses:   |  |  |  |  |  |
| 1. The Hon'ble Sir Philip Browne, C.B.E. Messrs, Mackinnon,<br>Mackenzie & Co.  |  |  |  |  |  |
| Representative of the Chamber on the Bengal Pilot<br>Service Advisory Committee:  |  |  |  |  |  |
| 1. Mr. A. O. Brown Messrs. Mackinnon, Mackenzie<br>& Co.  |  |  |  |  |  |
| Representatives of the Chamber on the Seamen's<br>Welfare Committee   |  |  |  |  |  |
| 1. Mr. G. R. Campbell Messrs, Mackinnon, Mackenzie &  |  |  |  |  |  |
| 2, G. V. Lloyd ,, Turner, Morrison & Co.<br>Ld.   |  |  |  |  |  |
| <ol> <li>,, E. H. H. Squire ,, Grahams Trading Co.,<br/>(India), Ld.</li> </ol>   |  |  |  |  |  |
| Representative of the Chamber on the Bengal<br>Provincial Road Board:   |  |  |  |  |  |
| 1. Mr. H. H. Burn, M.L.C. Messrs. McLeod & Co.  |  |  |  |  |  |
| Representative of the Chamber on the Cotton<br>Sub-Committee, Board of Agriculture:   |  |  |  |  |  |
| 1. Mr. J. Alexandroff Messrs. Ralli Brothers Ld.  |  |  |  |  |  |
| Representative of the Chamber on the Executive<br>Committee of the Federation of Chambers of<br>Commerce of the British Empire:<br>1. Sir John Bell |  |  |  |  |  |
| i. bir sonir ben  |  |  |  |  |  |

# [ 147 ]

### Indian Tea Cess Committee:

| 1.  | Mr. T. H. L. Brown      | 1   |
|-----|-------------------------|---|
| 2.  | ., T. T. K. Allan       | Benyal Chamber of Commerce.                     |
| 3.  | ., A. N. Stuart         |   |
|     | H. L. Puttock           | Madras Chamber of Commerce,                     |
| 5.  | ., A, D. Gordon, )      | ,   |
|     | Chairman                |   |
| 6.  | ,, E. G. Abbott         | 1   |
| 7.  | Rai Bahadur Siba Prosad |   |
|     | Barooah, M.L.C.         |   |
| 8.  | Mr. T. C. Crawford      | Indian Tea Association.                         |
| 9.  | ., T. Lamb              |   |
| 10. |                         |   |
|     | Ghose                   |   |
| 11. | Mr. J. A. Brown,        |   |
|     | Vice-Chairman           |   |
| 12. | W. Douglas )            | Assam Branch Indian Tes                         |
| 13. |                         | Assam Branch, Indian Tea<br>Association.        |
| 14. |                         |   |
|     |                         | Surma Valley Branch, Indian Tea                 |
| 15. | S. A. Pearson J         |   |
| J6. | B. N. Crees             |   |
|     |                         | tion and the Terai Planters'                    |
|     |                         | Association jointly.                            |
| 17. | G. Hepburn              | The Dooars Planters' Association.               |
|     |                         |   |
| 19. |                         | Indian Tea Planters' Association,               |
| 10. |                         |   |
|     | Banerjee, M.A.          | Jalpaiguri.                                     |
| 20. | Banerjee, M.A.          | Jalpaiguri.<br>The United Planters' Association |
|     | Banerjee, M.A.          | Jalpaiguri.                                     |

### RECOGNISED ASSOCIATIONS.

### Committees and Sub-Committees.

Indian Tea Association, General Committee:

| - L. | Mr. | T. C. Crawford,    | Messrs. | . James Finlay & Co., Ld.    |
|------|-----|--------------------|---------|------------------------------|
|      |     | Chairman           |         |                              |
| 2.   |     | J. A. Brown,       |         | Duncan Brothers & Co.,       |
|      |     | Vice-Chairman      |         | Ld.                          |
| 3.   |     | H. C. Bannerman    |         | Macneill & Co.               |
| 4.   |     | T. H. L. Brown     | ,,      | Octavius Steel & Co., Ld.    |
| 5.   |     | H. H. Burn, M.L.C. | .,      | McLeod & Co.                 |
| 6.   |     | T. Lamb            |         | Begg, Dunlop & Co., Ld.      |
| 7.   |     | K. B. Miller       |         | Williamson, Magor & Co.      |
| 8,   |     | G. A. Rainey       | ,,      | Balmer, Lawrie & Co.,<br>Ld. |
| 9.   |     | H. G. Stokes       | ,,      | Shaw. Wallace & Co.          |

# [ 148 ]

# Darjeeling and Dooars Sub-Committee:

| 1.         | Mr. R. W. B. Dunlop,                 | Messrs.    | Duncan Brothers & Co.     |  |  |  |  |  |  |
|------------|--------------------------------------|------------|---------------------------|--|--|--|--|--|--|
|            | Chairme                              | ın         | Ld,                       |  |  |  |  |  |  |
| 2.         | ,, T. H. L. Brown                    | ,,         | Octavius Steel & Co., Ld. |  |  |  |  |  |  |
| 3.         | ,, H. E. Colvin                      | ,,         | McLeod & Co.              |  |  |  |  |  |  |
| 4.         | ., T. C. Crawford                    |            | James Finlay & Co., Ld.   |  |  |  |  |  |  |
| <b>õ</b> . | ,, S. C. Lyttelton                   | ,,         | Gillanders, Arbuthnot &   |  |  |  |  |  |  |
|            |                                      |            | Co.                       |  |  |  |  |  |  |
| 6.         |                                      | ,, '       | Davenport & Co., Ld.      |  |  |  |  |  |  |
| 7.         | ., K. W. Mealing                     |            | Andrew Yule & Co., Ld.    |  |  |  |  |  |  |
| 8.         | ,, K. B. Miller                      |            | Williamson, Magor & Co.   |  |  |  |  |  |  |
| 9.         | ,, G. E. Step                        | ,,         | J. Mackillican & Co.      |  |  |  |  |  |  |
|            |                                      |            |                           |  |  |  |  |  |  |
|            | Scientific Department Sub-Committee: |            |                           |  |  |  |  |  |  |
| 1.         | Mr. T. C. Crawford,                  | Morana     | James Finlay & Co., Ld.   |  |  |  |  |  |  |
| 1.         | Chairm                               | m areaara. | Sames Finay & Co., Ld.    |  |  |  |  |  |  |
| 2.         | 7 1 70                               |            | Duncan Brothers & Co      |  |  |  |  |  |  |
|            |                                      | ,,         | Survey Dionicis & CO.,    |  |  |  |  |  |  |

| 2.       | ,, | J. A. Brown                  | <br>,,       | Duncan Brothers & Co                           |
|----------|----|------------------------------|--------------|--|
| 3.<br>4. |    | K. B. Miller<br>H. G. Stokes | <br>.,<br>,. | Williamson, Magor & Co.<br>Shaw, Wallace & Co. |

### Calcutta Tea Traders Association Committee:

| 1. | Mr. | J.  | C. Surrey,    |    | Harrisons & Crosfield,    |
|----|-----|-----|---------------|----|---------------------------|
|    |     |     | Chairma       |    | Ld.                       |
| 2. | ,.  | R.  | Baker.        | ,, | Jardine, Skinner & Co.    |
|    |     |     | Vice-Chairma  | n  |                           |
| 3. |     | Α.  | N. Baldwin .  |    | Balmer, Lawrie & Co.,     |
|    |     |     |               |    | Ld.                       |
| 4. |     |     |               | ,, | Brooke, Bond India, Ld.   |
| 5. |     |     |               | ,. | Octavius Steel & Co., Ld. |
| 6. |     |     | C. Crawford . | ,. | James Finlay & Co., Ld.   |
| 7. |     |     |               | ,, | W. S. Cresswell & Co.     |
| 8. |     |     |               |    | Carrift, Moran & Co.      |
| 9. |     | .В. | C. Studd .    |    | J. Thomas & Co.           |

# Indian Jute Mills Association Committee:

|                            | Mr. J. Sime, Chairman<br>,. Sheo Kissen Bhatter  | Messrs. Andrew Yule & Co., Ld.<br>Sir Sarupchand Hukum-   |
|----------------------------|--|---|
| 8.<br>4.<br>5.<br>6.<br>7. | D. J. Leckie<br>S. K. Scott<br>M. P. Thomas, M.L.C.<br>C. G. Cooper, M.L.C.<br>., J. R. Walker | chand & Co.<br>James Finlay & Co., Ld.<br>Jardine. Skinner & Co.<br>Bird & Co.<br>Barry & Co.<br>McLeod & Co. |

# [ 149 ]

# Calcutta Jute Fabrics Shippers Association Committee:

| Ŧ. | Mr.  | G.   | Α.  | Padgett,                |      | Messrs. | Blackwood, Blackwood                        |
|----|------|------|-----|-------------------------|------|---------|---|
|    |      |      |     | Chairm                  | an   |         | & Co.                                       |
| 2. |      |      |     | Guthrie                 | •••  |         | James Finlay & Co., Ld.                     |
| З. |      |      |     | Hammersley              |      |         | Hoare, Miller & Co., Ld.                    |
| 4. |      |      |     | McKenzie                |      | ,,      | Ralli Bros., Ld.                            |
| ð. |      | Α,   | R.  | Ramsay                  |      | .,      | Shaw, Wallace & Co.                         |
|    | Ju   | te : | Fal | oric Broke              | rs A | ssociat | tion Committee:                             |
| 1. | Mr.  | J.   | R.  | Wilson,<br>Chairm       | an   | Messrs. | J. Thomas & Co.                             |
| 2. |      | Đ.   | Α.  | Bruce                   |      | ,,      | King Brothers.                              |
| 3  |      | F.   | S,  | Cubitt                  |      |         | Poppe, Delius & Co.                         |
| 4. |      | W.   | Cl  | almers                  |      |         | Perman & Hynd                               |
| 5. | ,.   | Τ.   | М.  | Law                     |      | ,,      | Moran & Co., Ld.                            |
|    |      | Tn   | dia | n Wining                | Ass  | ociatio | n Committee:                                |
|    |      |      |     | -                       |      |         |   |
| 1. | Mr.  | Ј.   | Α.  | McKerrow,<br>Chairm     | an   | Messrs. | Bird & Co.                                  |
| 2. |      | R    | Н.  | Worthington             |      | . Б.С., |   |
|    |      |      |     | Vice-Chairn             |      | ,,      | Andrew Yule & Co., Ld.                      |
| 3. |      | H.   | C.  | W. Bishop               | •••• | ··      | Balmer, Lawrie & Co.,<br>Ld.                |
| 4. |      | w    | м   | organ                   |      |         | Shaw, Wallace & Co.                         |
| 5. |      |      |     | Paterson                |      |         | Jardine, Skinner & Co.                      |
| 6. |      |      |     | omas                    |      | ,.      | Anderson, Wright & Co.                      |
| 7. |      | R.   | В.  | Whitehead               |      | ,,      | Turner, Morrison & Co.,<br>Ld.              |
|    |      |      |     |                         |      |         | 100.  |
| С  | alcu | itta | S   | agar Impo               | rter | s Asso  | ciation Committee:                          |
| 1. | Mr.  | E.   | К.  | Price,<br>Chairman      |      | Messrs. | Shaw, Wallace & Co,                         |
| 2. |      | Ε.   |     | Flury.                  |      |         | Volkart Bros.                               |
| 3. |      | J.   |     | ce-Chairman<br>Goodyear |      | ,,      | The Pure Cane Molasses<br>Co. of India, Ld. |
| 4. |      | J.   | He  | sse                     |      |         | Louis Drevfus & Co.                         |
| 5. |      |      |     | otson                   |      | ,,      | Anderson, Wright & Co.                      |
| 6. | ,,   |      |     | Raju                    |      |         | Mitsui Bussan Kaisha,<br>Ld.                |
| 7. | ,,   | s.   | К.  | Trivedi                 |      | ,,      | Haji Shakoor Gany.                          |

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# Calcutta Import Trade Association Committee:

|                | Chairman.  | Messrs, Hoare, Miller & Co., Ld.                                      |
|----------------|--|---|
| 2.             | ,, L. C. Salter,<br>Vice-Chairman                  | Balmer, Lawrie & Co   |
| 3.<br>4.<br>5. | ., F. Doxey<br>,, R. H. W. Jackson<br>,. T. Parker | Ld.<br>Martin & Co.<br>Imperial Chemical In.<br>dustries (India), Ld. |
| 6.<br>7.       | J. W. Rouston<br>C. Williamson                     | ,, Jessop & Co., Ld.<br>,, Gillanders, Arbuthnot &                    |

# Calcutta Fire Insurance Association Committee:

| 1. | Mr. H. J. Humphrin<br>Cha    | ss, Alliance Assurance Co., Ld.   |  |
|----|------------------------------|---|--|
| 2. | F. M. Garnett,<br>DyCha      | irman.  |  |
| 3. | , H. G. A. Dryde             | en North British & Mercantile Insur-  |  |
|    |                              | ance Co., Ld.<br>r Commercial Union Asssurance                                  |  |
|    | ., P. P. Howell              | Co., Ld.<br>Eagle Star & British Dominions                                      |  |
|    | F. H. Perrin<br>J. W. Webber | Insurance Co., Ld.<br>New Zealand Insurance Co., Ld.<br>Phœnix Assurance Co. Ld |  |

# Calcutta Marine Insurance Association Committee:

|          | Mr. W. Henderson,<br>Chairman   | London & Lancashire Insurance  |
|----------|---|--|
| 2.       | J. W. J. Levien,<br>Dy-Chairman   | Co., Ld.<br>Atlas Assurance Co., Ld.                                 |
| 3.       | ., A. H. K. Cobb  | Union Insurance Society of   |
| 4.       | The community of the second sec | Canton, Ld.<br>Commercial Union Assurance                            |
| 5.<br>6. | ,, d'A. H. Kilgour<br>,, F. H. Perrin   | Co., Ld.<br>Royal Exchange Assurance                                 |
| 7.       | ,, C. Q. Wilkinson  | New Zealand Insurance Co., Lid.<br>South British Insurance Co., Lid. |

# [ 151 ]

### Calcutta Accident Insurance Association:

### General Purposes Committee :

| 1.       | Mr. | F. M. Garnett,  | Royal Insurance Co., Ld.              |
|----------|-----|-----------------|---------------------------------------|
|          |     | President       | · · · · · · · · · · · · · · · · · · · |
| 2.       |     | J. C. Lang,     | North British & Mercantile Insur-     |
|          |     | Vice-President  | ance Co., Ld.                         |
| 3.       |     | W. Henderson    | London & Lancashire Insurance         |
|          |     |                 | Co., Ld.                              |
| 4.       | ,.  | H. J. Humphriss | Alliance Assurance Co., Ld.           |
| 4.<br>5. |     | E. N. Menhinick | Atlas Assurance Co., Ld.              |
| 6.       | .,  | R. T. Owen      | Commercial Union Assurance            |
|          |     |                 | Co. Ld.                               |
| 7.       | .,  | J. W. Webber    | Phœnix Assurance Co., Ld.             |

### MOTOR VEHICLES STANDING COMMITTEE :

| 1. | Mr. |                  | Atlas Assurance Co., Ld.          |
|----|-----|------------------|-----------------------------------|
|    |     | Chairman         |                                   |
| 2. |     | J. R. L. Walker, | Alliance Assurance Co., Ld.       |
|    |     | DyChairman       |                                   |
| 3. |     | H. G. A. Dryden  | North British & Mercantile Insur- |
|    |     |                  | ance Co., Ld.                     |
| 4. |     | H. C. A. Hunter  | Commercial Union Assurance        |
|    |     |                  | Co., Ld.                          |
| õ. |     | F. J. Rasmussen  | New Zealand Insurance Co., Ld.    |
| 6. |     | A. H. Taylor     | South British Insurance Co., Ld.  |
|    |     | J. W. Webber     | Phoenix Assurance Co., Ld.        |

### WORKMEN'S COMPENSATION STANDING COMMITTEE :

| 1. | Mr. | H. J. Humphriss,<br>Chairman     | Alliance Assurance Co., Ld.                      |
|----|-----|----------------------------------|--|
| 2. | ,.  | A. H. Taylor,<br>DyChairman      | South British Insurance Co., Ld.                 |
| 3. |     | J. L. Allison                    | London & Lancashire Insurance<br>Co., Ld.        |
| 4. | ,,  | $H.~G,~\Lambda,~Dryden~~\cdots~$ | North British & Mercantile<br>Insurance Co., Ld. |
| 5. | .,  | H. C. A. Hunter                  | Commercial Union Assurance<br>Co., Ld.           |
| 6. | ••  | A. Millar                        | Scottish Union & National Insur-<br>ance Co.     |
| 7. | ,,  | F. J. Rasmussen                  | New Zealand Insurance Co., Ld.                   |



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## [ 152 ]

# SPECIAL RATING SUB-COMMITTEE :

| 1.       | Mr. A. H. Taylor,<br>Chairman          | South British Insurance Co., Ld.                        |
|----------|--|---|
| 2.       | " J. L. Allison                        | London & Lancashire Insurance                           |
| 3.<br>4. | ,, J. J. St. L. Carson<br>,, A. E. Fox |   |
| 5.       | ,, A. Millar                           | Co., Ld.<br>Scottish Union & National Insur-            |
| 6.<br>7. |  | Andrew Yule & Co., Ld.<br>New Zealand Insurance Co., Ld |
|          | MISCELLANEOUS ACCIDENT IN              | SURANCE STANDING COMMITTEE :                            |
| 1.       | Mr. R. T. Owen,                        | SURANCE STANDING COMMITTEE :                            |
|          | Chairman                               | Commercial Union Assurance                              |
| 2.       | ,, A. Millar,<br>DyChairman            | Co., Ld.<br>Scottish Union & National Insur-            |
| 3.       | ., J. L. Allison                       | ance Co.<br>London & Lancashire Insurance               |
| 4.       | ,, H. G. A. Dryden                     | Co., Ld.<br>North British & Mercantile Insur-           |
| 5.       | ., F. J. Rasmussen                     | New Zealand Insurance Co., Ld.                          |
|          | Calcutta Baled Jute A                  | ssociation Committee:                                   |
| 1.1      | Mr P F P F                             | association Committee:                                  |
| 2.       | Chairman                               | Messrs, R. Steel & Co., Ld.                             |
| 3.       | ., Budridas Agarwalla                  | Budridas Fulchand.                                      |
| 4.       | ., Dirtwistle                          | ,, Landale & Morgan.                                    |
| 5.       |  | Bhican Chand Choraria.                                  |
| 6.       | ,, B. Kanoria                          | Birla Brothers, Ld.                                     |
| 7.       | ,, R. M. King                          | J. Thomas & Co.   |
| 8.       | ., Lachmipat Sing                      | F. C. Pallachi & Co.                                    |
|          | ", smonnipat Sing                      | Barndutt D Lanachi & Co.                                |

,, Lachmipat Sing ,, F. C. Pallachi & Co. ,, Ramdutt Ramkissendass. ,, G. C. Limboussi ,, Ralli Brothers, Ld.

# Calcutta Baled Jute Shippers Association Committee:

| MIT. P. E. R. Hoerder. |     | - 0 MAAAAA 00000            |
|------------------------|-----|-----------------------------|
| Presid                 | ent | Messrs, R. Steel & Co., Ld. |
| ,, D. S. Henderson     |     |                             |
| ,, J. E. Ordish        |     | " D. L. Millar & Co., Ld.   |
|                        | ••• | ". George Henderson &       |
| ., E. C. Rusbridge     |     |                             |
| ,, 11. C. Rusbridge    |     | Co., Ld.                    |
| " S. J. Vlasto         |     | ". J. C. Duffus & Co., Ld.  |
|                        |     | ,, Ralli Brothers, Ld       |

# [ 153 ]

#### Indian Engineering Association Committee:

| 1.                | Dr. | A. Jardine, Chairr | nan  | Messrs. | Jessop & Co., Ld.      |
|-------------------|-----|--------------------|------|---------|------------------------|
| 2.                | Mr. | A. H. Bishop       |      | ,,      | Henry Williams India   |
|                   |     |                    |      |         | (1931), Ld.            |
| З.                |     | H. C. W. Bishop    |      | ,,      | The Bridge & Roof Co., |
|                   |     | 1 0                |      |         | (India), Ld.           |
| а.                | · · | A. Gray            | •••  | ,,      | The Hooghly Docking &  |
| r.                |     | W. G. Harlow       |      |         | Engineering Co., I.d.  |
| <i>b</i> .        | "   | w. G. mariow       |      | ,,      | The Shalimar Works,    |
| c                 |     | MULLIN M. TZULIN   |      |         | Ld.                    |
|                   |     | Millar M. King     | •••• | .,,     | John King & Co., Ld.   |
| - te <sub>l</sub> | . " | B. N. Mookerjee    |      | ,,      | Burn & Co., Ld.        |

#### Calcutta Grain Oilseed & Rice Association Committee:

| <ol> <li>Mr. W. E. Bailey, Messrs. Shaw, Wallace &amp;<br/>Chairman</li> </ol> |         |
|--|---------|
|  | ~       |
|  |         |
| 3 Debi Dutt Jalan ,, Mohanlall, Sonira   |         |
| <ol> <li>, C. L. Jatia The Howrah Flour Mills,</li> </ol>                      |         |
| <ol> <li>, R. L. Nopani Messrs, Daulatram, Rawa</li> </ol>                     | .tmull. |

#### The Wine, Spirit & Beer Association of India Committee:

# Mr. A. M. Ballingall, Chairman Messrs. Sponcer & Co., Ld. , W. E. Barton ... ,, Cutler, Palmer & Co. , J. H. F. Coltart ... ,, Mackenzie, Lyall & Co.

| 4. | ,,         | B. L. H. Coles  | <br>,, Turner, Morrison & Co.,   |
|----|------------|-----------------|----------------------------------|
|    |            |                 | Ld.                              |
| 5. | ,,         | F. H. Jefferys  | <br>,, Samual Fitze & Co., Ld.   |
| 6. | ,,         | A. E. Moorhouse | <br>,, Herbert Son & Co., Ld.    |
| 7. | <b>,</b> , | A. Todd         | <br>., Phipson & Co., Ld.        |
| 8. |            | S. J. Vessev    | <br>., John Dewar & Sons, Ld.    |
| 9. |            | J. Williamson   | <br>The Army & Navy Co-operative |
|    |            |                 | Society.                         |
|    |            |                 |                                  |

#### Calcutta Jute Dealers Association Committee:

| 1.  | Mr. | H. A. Luke,<br>Chairman |    | . W. Huworth & Co.    |
|-----|-----|-------------------------|----|-----------------------|
| 2.  | ,,  | H. N. Betts             | ,, | Morgan, Walker & Co.  |
| 8.  |     | T. Kerr                 | ., | J. Thomas & Co.       |
| 4.  |     | H. F. Mytton            | ,, | Mytton, Wallace & Co. |
| 5.  |     | A. C. Robertson         | ,, | Landale & Morgan.     |
| .6. | ,,  | C. S. Taylor            |    | A. M. Mair & Co.      |

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# [ 154 ]

#### Calcutta Hides and Skins Shippers Association Committee:

| 1. | Mr. | D. Mitchell,      |     | Messrs. | A. Forbes & Co., Ld. |
|----|-----|-------------------|-----|---------|----------------------|
|    |     | Chairn            | ıan |         |                      |
| 2. | .,  | L. C. Mousell     |     | ,,      | Mousell & Co., Ld.   |
| З. |     | R. M. Marks       |     | ,,      | Francis Vianest.     |
| 4. |     | C. R. Rasmuss     |     | ,,      | Md, Amin Bros.       |
| 5. |     | D. G. Sevastopulo |     | ,,      | Ralli Bros., Ld.     |
| 6. |     | Max Staub         |     |         | Max Staub, Ld.       |

### Calcutta Hydraulic Press Association Committee:

| 1.       | Mr. | C. Kingcome,     |      | Messrs. Andrew Yule & Co., Ld. |
|----------|-----|------------------|------|--------------------------------|
|          |     | Chairr           | nan. |                                |
| $^{2}$ . |     | Runglall Bagaria |      | The Ocean Jute Press.          |
| 3.       | ,,  | Bansidhar Jalan  |      | Messrs. Surajmull Nagarmull    |
| 4.       |     | F. C. Modi       | ,    | The Imperial Jute Press.       |
| 5.       | ,,  | Ellis Sofaer     |      | Messrs, E. D. Sassoon & Co.,   |
|          |     |                  |      | Ld.                            |

# [ 155 ]

# 

| NAME.                                       | Joined.           |
|---|-------------------|
| Calcutta Grain Oilseed and Rice 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 Indi | ia 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.     |
| Calcutta Accident Insurance Association     | September 1923.   |
| Calcutta Sugar Importers Association        | October 1925.     |
| Calcutta Flour Mills Association            | March 1982.       |

| The<br>frequent                      | classes of  |  |   | ND S  | URVEYS<br>acces have   | 5. deen mosi   | -  | List of Piece<br>Rules c   | -Goo<br>if the<br>Surve               | ds A<br>Trit          | ounal                   | tions<br>of A | rbitr    | ation                                 | . and            | ınder<br>d                 | the | $E_{i_{j_{i_{j_{j_{j_{j_{j_{j_{j_{j_{j_{j_{j_{j_{j_$ |
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| Pi<br>Pi<br>Ri                       | hooties<br>ints<br>pplins<br>igs<br>irtings             |  | •   | 19<br>1<br>1<br>1   | 131<br>29<br>5<br>0<br>2<br>8  | 1930<br>331<br>12<br>6<br>14   | 1977 - 19 | Goops  | January.                              | -                     | April.                  |               | Jane.    |                                       |                  | October.<br>November.      | -   | Tornis   |
| Ui<br>The<br>mildew,<br>DI<br>Pr     | nbrella Cl<br>following<br>stain and<br>nooties<br>ints | were refe<br>other day                                   | rences f<br>mages :   | 1<br>or assess<br>-<br>19<br>1                                    | 5<br>11-11t of al<br>31<br>1<br>5  | 15<br>13<br>lowances for<br>1930<br>2<br>0   |  | Dheoties<br>Shawl<br>Prints<br>Twills<br>Black Cashniero<br>Coloured Flouncing       | 2                                     | 1 .<br>3<br>          | 4 2                     | 2             | 2<br>1 · | 2 3                                   | 13<br>1<br>1<br> | 4 1<br><br>I 1<br>         | 1   |  |
| The each of disposed                 |   | table sh<br>ve years,<br>3                               | ows the<br>and the<br>4                                       | number<br>manner<br>5   | of referent  | nces during<br>they were   | 1994<br>1995<br>1995<br>1995<br>1995<br>1995   | Woollen Serge  | . 1<br>. 1                            | 9 .<br>               | 1<br><br>1              |               |          |                                       |                  | <br><br>                   | ••• | 8<br>3<br>1<br>1                                     |
| Year                                 | Total number of references.                             | Number of references<br>in which allowance<br>was given. | Number of references<br>in which no allow-<br>ance was given. | Percentage of refer-<br>ences in which no<br>allowance was given. | Number of references<br>in which cancella-<br>tion of contract was<br>awarded. | Number of references<br>regarding claims for<br>damages for failure<br>to take delivery of<br>the goods. |  | Poplins<br>Brotades<br>Swiss Embroïdery<br>Rugs<br>Jeans                             | · · · · · · · · · · · · · · · · · · · | 2<br>1<br>2<br>1<br>1 | 4<br><br>4              |               |          | 1<br>1<br>                            | 1<br><br>        | <br>1<br>2 1<br>           |     | 2<br>10<br>3<br>2<br>12<br>1                         |
| 1927<br>1928<br>1929<br>1930<br>1931 | 244<br>287<br>258<br>508<br>285                         | 90<br>84<br>120<br>99<br>54                              | 87<br>88<br>59<br>184<br>88                                   | 35<br>37<br>23<br>37<br>37<br>37                                  | 37<br>44<br>42<br>175<br>55  | 30<br>21<br>32<br>45<br>38   |  | Under Shirts<br>Shirtings<br>Umbrella Cloth<br>Longeloth<br>Voile<br>Èed Covers      | ·                                     |                       | 1 3<br>1<br>1<br>1<br>1 |               | 1        | 7 2                                   | <br><br><br>1    | 1 2                        |     | 1<br>8<br>15<br>1<br>2<br>1                          |
| Ye                                   | ar.<br>17<br>18<br>19<br>10                             | statemen<br>source du                                    |   |   | Am<br>13<br>11<br>13<br>11<br>13<br>25   | ved by the<br>ount.<br>Rs.<br>,320<br>,664<br>,260<br>,710<br>,104                                       |  | Nainsooka<br>Deaver Cloth<br>Meltons<br>Giugham<br>Pongoes<br>Flannoletten<br>Torkat |                                       | ··· ·                 | 6 24                    |               |          | · · · · · · · · · · · · · · · · · · · |                  | 2<br>1<br>1<br>1<br>1<br>1 |     | 1<br>g: (ar 20)<br><br>g: (ar 20)<br><br><br><br>23  |

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Prices of Silver in America, London and Calcutta; Demand Rate of Exchange in Calcutta; Monthly amounts of Remittances to Home Treasury and the amount panet of Gold held in the European Banks, REMITTANCES TO HOME TREASURY. (figures for broken period). Price of Quotations 171B. Bar nearest to lst and Price of Silver Price of Silver On Demand Silver per 100 tolahs Rate of Exchange in Calcutta on Transfer from Paper Currency Re-Eq10 Amount of 15th of per oz, in Gold in the per oz, in London. in Calcutta including Sterling purchased in India. European Banke each month, America. London, serve in England to Import duty. Home Sec. . Treasury. 1930, Cents. d, Rs, As. P. s. d. £. £. £ January ... 463 21549 9 0 1 514 868,394,5/8 620,000 45<u>§</u> 211 .. 50 4 0 1 538 880,931,89 February .. 437 20 48 12 0 1 53 \$84,140,005 525,000 " 439  $20_{12}$ 48 10 0 1 53을 886,478,19 March 403 ... 19-15 50 8 0 1 525 889,287,59) 2,324,670 415 1975 ,, ... 55 8 0 1 518 890,883,976 April 42 1975 .... 54 0 1 518 893,114,471 2,601,000 42§ 1920 fire! 55 10 0 1 514 897,730,318 10xmg May 428 19§ 56 12 0 1 518 903,385,015 2,119,000 411 19.2 ..... ,, 54 8 0 1 548 907,289,811 June ... 371 $17 \frac{2}{18}$ 50 8 0 1 588 909,073,374 343  $16_{16}$ 47 0 0 1 588 910.917.51 July 349 16 45 8 0 1 5]3 902,927,49) ... ••• 343 16 1,675 46 8 0 1 538 915,314,90 August ... 346 16 46 14 0 1 59 918,020,265 35<u>Å</u> 16A...... \$1,816 ,, 46 15 0 1 52 928,589,951 September 357 161 dian 46 14 0 1 59 932,893,115 " 361 1612 •• ..... 47 13 0 1 59 ..... 939,185,238 October 352  $16_{16}^{+}$ 47 13 0 1 534 940,088,756 25,000 ,, 361 16]3 47 13 0 1 524 937,681,957 November 357  $16_{1^{\rm B}_{\rm I}}$ 47 12 0 1 534 951,913,849 361 1673 850,000 907,950 ..... .. 47 11 0 1 53 955,870,524 December 351  $16_{13}$ 47 10 0 1 59 958,421,131  $32\frac{1}{2}$  $15_{18}$ •• 45 12 0 ..... 1,332,050 1 59 958,156,000 N.B.-Of the total amount of the Transfer from Paper Currency Reserve in England to Home Treasury for the year 1930, 52,323,401 represents remnittence to meet sales of Starling.

[ 158 ]

[ 159 ]

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<br>nearest to<br>1st and<br>15th of<br>each<br>month. |     | Price of<br>Silver<br>per oz. in<br>America. | Price of<br>Silver<br>per oz. in<br>London. | Price of<br>17½ B. Bar<br>Silver per<br>100 tolahs<br>in Calcuta<br>including<br>Import<br>duty. |          |    | On Demand<br>Rate of<br>Exchauge in<br>Calcutta on<br>London. |  | Storling<br>purchased<br>in India. |            | oken period).<br>Transfer from<br>Paper<br>Currency Re-<br>servo in<br>England to<br>Home<br>Treasury. | Amount of<br>Gold in the<br>Buropean<br>Banks, |
|--|-----|--|---|--|----------|----|---|--|------------------------------------|------------|--|--|
| 1931.  |     | Cents.                                       | d.  | R8.  | As.      | Р. | s.  | d.   |                                    | £          | £  | £  |
| January  |     | 314  | 141   | 44   | 5        | 0  | 1   | 535  | 1                                  |            | 4,441,695 {  | 961,460,581                                    |
|  |     | 28\$   | 131   | 41   | 6        | 0  | 1   | 59   | Į.                                 |            | 1111000 (  | 963,213,595                                    |
| February   | y   | 28ĝ  | 13g   | 40   | 2        | Ó  | 1   | $53^{+}_{-}$                                     | h.                                 |            | 1,954,900 {  | 973,515,224                                    |
|  |     | 26g  | $12\gamma_b^c$                              | 41   | 4        | 0  | 1   | 5 <u>89</u>                                      | 1                                  |            | 1001000 (  | 976,937,669                                    |
| March  |     | 278  | 123   | 42   | 9        | 0  | 1   | 5§§  | h                                  |            | 7.740 {  | 981,342,962                                    |
|  |     | 301  | 1472  | 44   | 4        | 0  | 1   | 532  | J.                                 |            | 1 1  | 983,897,712                                    |
| April  |     | 284  | 13-16                                       | 43   | <b>5</b> | 0  | 1   | $5\frac{2}{8}\frac{1}{4}$                        | h                                  |            |  | 989,100,105                                    |
| ,,   |     | $28\frac{3}{4}$                              | 1318  | 44   | 8        | 0  | 1   | 588  | ſ                                  |            | 1 1  | 991,131,526                                    |
| May  |     | 28   | 13 <del>y</del> z                           | 44   | 0        | 0  | 1   | 582  | h.                                 |            |  | 991,076,821                                    |
|  |     | 28%  | 13,5  | 44   | 8        | 0  | 1   | 5월급  | 1                                  |            |  | 993, 107, 621                                  |
| June   |     | 26g  | $12\frac{4}{16}$                            | 42   | 8        | 0  | 1   | 585  | h                                  |            |  | 997,076,012                                    |
| "  |     | 261  | 12g   | 42   | 12       | 0  | 1   | 5.9  | J.                                 |            |  | 980,448,414                                    |
| July   |     | 291  | 13,%  | 44   | 10       | 0  | 1   | 51   | h                                  |            |  | 965,633,245                                    |
|  |     | 28   | 1315  | 44   | 6        | 0  | 1   | $5\frac{3}{3}\frac{4}{3}-\frac{1}{3}\frac{5}{6}$ | μ.                                 |            | 1 1  | 980,699,357                                    |
| August   |     | 277  | 13  | +44  | 12       | 0  | 1   | 5¥   | h.                                 |            |  | 968,275,971                                    |
| "  |     | 271  | 128   | 43   | 11       | 0  | 1   | 584  | ſ                                  |            |  | 970,599,036                                    |
| Septem   | ber | 27g  | 125   | 43   | 10       | 0  | 1   | $5\frac{3}{3}\frac{6}{2}$                        | h                                  |            |  | 979,483,737                                    |
| .,   |     | 278  | 18  | 44   | 0        | 0  | 1   | 5¥   | ß                                  |            |  | 983,786,876                                    |
| Octobe   | r   | 271  | 16 16                                       | 53   | 8        | 0  | 1   | 555  | h                                  | 219,000    |  | 992,536,956                                    |
|  |     | - 293  | 178   | 56   | 10       | 0  | 1   | 52-35  | J.                                 | 210,000    |  | 1,032,983,181                                  |
| Novemi   | ber | 302  | 18 18                                       | 61   | 4        | 0  | 1   | $6_{3^{5}2}$                                     | h                                  | 5,480,000  |  | 1,060,364,316                                  |
|  |     | 351  | 21 25                                       | 66   | 0        | 0  | 1   | $6_{3_2}$  | 1                                  | 01400,000  | )  | 1,084,847,536                                  |
| Decemb   | er  | 283  | 1813  | 60   | 10       | 0  | 1   | $6_{18}^{\prime} - 3_{7}^{\prime}$               | h                                  | 14,113,000 |  | 1,090,932,552                                  |
| ,,   |     | 305  | 1912  | 63   | 4        | 0  | 1   | 61   | ļÌ.                                | 19,113,000 |  | 1,097,327,728                                  |

N.B.-Of the total amount of the Transfer from Paper Currency Reserve in England to H Treasury for the year 1931, £3,110,116 represents emittance to meet sales of Sterling.

# FORTY-EIGHTH ANNUAL REPORT

where  $f_{i}$  is the product of the second term of the constant second term T of the constant T

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# LICENSED MEASURERS DEPARTMENT

BENGAL CHAMBER OF COMMERCE 1st JULY 1930 to 30th JUNE 1931.

# BENGAL CHAMBER OF COMMERCE

LICENSED MEASURERS DEPARTMENT.

ROYAL EXCHANGE.

Calculta, 31st August 1931.

THE PRESIDENT AND COMMITTEE.

### BENGAL CHAMBER OF COMMERCE.

#### GENTLEMEN,

To

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His

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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 1931. 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 held on the 7th November 1930 we committee. Committee.

the year. In December 1930 Messrs. Bird & Co. nominated Mr. A. P. Benthall in place of Mr. P. E. R. Hoerder and in January 1931 Mr. C. P. Lawson of Messrs. George Henderson & Co. took the place of Mr. P. M. B. Latyens who was proceeding to Europe on furlough: in February 1931 Mr. J. Aitken resigned from the Committee and Messrs. Janues Finlay & Co., Ld. nominated Mr. M. S. Waterstone in his place. Mr. P. E. R. Heerder resumed his seat on the Committee on his return from leave this month.

Including the Superintendent, Superintendent, six Assistant Superintendents and the Istabilishment. Manager of the Head Office, the start, on the 30th June 1931, numbered one hundred and thirty-five compared with one hundred and thirty-six at the corresponding date in 1930.

We have to report the retirement of the Deputy Superintendent, Mr. A. H. Lugg, as from the 31st of July 1931. Mr. Lugg joined the Department in August 1907 and has held the post of Deputy



# [ 2A ]

Superintendent since July 1908: we wish to place on record our appreciation of his long and sterling services to the Department. We do not propose—for the present, at any rate—to appoint a Deputy Superintendent in his place.

The audited revenue and expenditure and profit and loss Finance. accounts, together with the balance sheet as at the 30th of June 1931, are

### appended hereto.

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

| CLASS.   | 1929-30  | 1930-31  | Increase. | Decrease.   |
|--|--|--|-----------|---|
| Measurements<br>Weighmonts<br>Mill Fees<br>Mise, Fees<br>Sundry Charges<br>Rs, | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ |           | Rs. A. P.<br>95,683 5 0<br>1,13,370 15 6<br>5,785 0 0<br>8,787 0 0<br>5,424 0 9<br>2,29,050 5 3 |

Expenditure for the year shews a decrease compared with 1929-30 of Rs. 45,292-13-9, the figures being :—

| ·1929-30<br>1930-31 |          |   |     | 10,25,601<br>9,80,308 | _  | ~ |
|---------------------|----------|---|-----|-----------------------|----|---|
|                     | Decrease | ə | Rs. | 45,292                | 13 | 9 |

The revenue account for the year shews a deficit of Rs. 2,91,461-12.1 compared with a deficit of Rs. 1,07,704.47 for the preceding twelve months. Interest on investments and Profit and Loss account credits amount to Rs. 26,004-15-10 but there was a loss on revulation of securities of Rs. 17,441-0-0, which, together with Rs. 12,351-1-10 for depreciation on buildings and plant and other charges, leaves a debit on this account of Rs. 3,607-11-0. Adding this amount to the loss of Rs. 2,01,461-121 on Revenue Account the net deficit for the twelve months amounts to Rs. 2,05,159-71.

# [ 84 ]

Notwithstanding the heavy deficit for 1930-31 we have decided not to increase Departmental charges

Rates and Charges. as from the last of July 1932 by the introduction of a surfax as we felt that a step of that antire should be avoided as long as might be possible in view of the continued general depression in trade : we have, however, taken measures towards reduction in expenditure during 1931-32 to which we make reference later in this report.

The following is a statement of the Invested Funds of the Department on the General and Funds. Provident Funds Accounts as on the

30th June 1931 :---

|            |   | Holding                                 | nt   | 30   | Nh June :                      | 193        | 0,   | Holding                       | at   | 30   | th June I                    | 93           | ۱.  |
|------------|---|---|------|------|--------------------------------|------------|------|-------------------------------|------|------|------------------------------|--------------|-----|
| Ì          | SECURITIES.   | Par Va                                  | lue  |      | Marl<br>Vale                   |            |      | Par ⊽a                        | lne  | •    | Mark<br>Valu                 | сŧ<br>с,     | -   |
|            | GENERAL ACCOUNT.  | Rs.                                     | ۸.   | Р.   | Rs.                            | а.         | р.   | Rs.                           | ٨.   | e.   | Rs.                          | ٨.           | r,  |
| 5%         | Income tax free Loan 1945-55<br>Twenty Shares in the Imperial   |   |      |      | 1,01,312                       | 1          |      |                               | 11   |      | 1                            |              |     |
| 4 %<br>5 % | Bank of India (Partly paid)<br>Government Scenity Loan 1960-70<br>Government Scenity Loan 1939-44   | 2,500<br>2,60,000<br>3,23,700           | l o  | ' A  | 6,360<br>1,51,875<br>3,11,763  | 1.0        | 1.0  | 60,000                        | 0    | - 0  | 43.650                       | ιò           | 000 |
|            | PROVIDENT FUND.   |   |      |      |                                |            |      | -                             |      |      |                              |              |     |
| 344444     | Government Promissory Notes<br>Calcutta Municipal Debentures<br>Calcutta Port Trust Debentures<br>Rangeon Municipal Debentures            | 28,900<br>1 26,500<br>1,05,000<br>6,500 | 0000 | 0000 | 1,09,920<br>89,992<br>6,240    | 080        | 0000 | 1,26,500<br>1,01,000<br>6,500 | 000  | 000  | 1,10,713<br>84,822<br>6,337  | 12<br>8<br>8 | 000 |
| 4 % %      | Rangoon Port Trust Debentures<br>Do. do. do<br>Bombay Improvement Trust Deben-<br>tures   | 20,000<br>10,000<br>7,000               | 0    | 0    | 9,400                          | 0          | 0    | 10,000                        | 0    | 0    | 9,450                        | 0            |     |
| 5 %<br>4 % | Ten Shares in the Imperial Bank<br>of India<br>Income tax Free Loan 1945-55<br>Government Security Loan 1960-70                           |   |      | į,   | 13,017<br>4,91,364<br>1,86,046 | 51(<br>514 |      | 5,20,000                      | 0    | 0    | 5,20,650                     | 8            |     |
| 44545      | Government Security Loan 1034-37<br>Government Security Loan 1935<br>Government Security Loan 1935.00<br>Government Security Loan 1939-44 | 90 000<br>98,800                        |      | 12   |                                |            |      | 98,000<br>30,000<br>1,48,700  | 0000 | 0000 | 95,345<br>24,750<br>1,39,034 | 0            |     |
| ~ /6       | Indian Treasury Bill  |   |      |      |                                |            | 1    |                               | 0    | 0    | 48,650                       |              |     |
|            |   |   |      |      |                                |            |      |                               |      |      |                              |              |     |

A COMPANY COMPANY



[44]

The following five statements contain detailed information regarding the work and staff of the Working of the Department. Department during the past year, with comparative figures for previous years.

The first statement gives the number of packages measured and it shews a decrease of 16,85,354 Measurement. packages as compared with the figures for 1929-80.

| Goods.                     |        |      | to 30th    | 8 July 1929 | July 1930 | Increase | Decrease. |
|----------------------------|--------|------|------------|-------------|-----------|----------|-----------|
| Jute, Cuttings, F<br>tions | lejec- | pkgs | 46,35,079  | 42,96,540   | 34,00,756 | ·        | 8,95,784  |
| Нетр                       |        | ,,   | 1,12,192   | 81,717      | 55,488    |          | 26,229    |
| Tobacco                    | ·<br>  | .,   | 14,726     | 14.538      | 15,658    | 1,120    |           |
| Cotton                     |        | ,,   | 59,328     | 43,527      | 38,482    |          | 5,045     |
| Gunnies                    |        | ,,   | 24,66,455  | 25,45.610   | 19,45,884 |          | 5,99,726  |
| Tea                        |        | ,,   | 7,31,166   | 8,41,390    | 7,72,660  |          | 68,730    |
| Shellas                    |        | ,,   | 1,44,922   | 1,63,485    | 1,09,319  |          | 54,166    |
| Indigo                     |        |      | 267        | 246         | 216       |          | 30        |
| Hides and Skins            |        | ,,   | 23,616     | 18,350      | 15,410    |          | 2,940     |
| Perishables                | •      |      | 1,24,214   | 1,07,596    | 93,662    |          | 13,934    |
| Hardware                   |        |      | 38,202     | 38,080      | 34,012    |          | 4.068     |
| Carthenware                |        | ,,   | 8,599      | 3,385       | 1,471     |          | 1,914     |
| Ing Cargo                  |        | ,,   | 41,042     | 37,880      | 41,969    | 4.489    |           |
| undries                    |        | ,,   | 4,30,053   | 4,24,569    | 4,06,563  |          |           |
| TOTAL PACKAGES             |        |      | \$8,29,861 |             | 0,31,550  |          | 17,997    |
|                            |        |      |            |             | 0,01,000  | 1        |           |

# [ 5A ]

The second statement gives particulars of weighments effected, and it shows a decrease of 18,91,877 Weighment. packages weighed as compared with

the year 1929-30

| Guods.                     |        | From 1st<br>July 1928<br>to 30th<br>June 1929. | From 1st<br>July 1929<br>to 30th<br>June 1930. | From 1st<br>July 1930<br>to 30th<br>June 1931. | Increase. | Decrease |          |
|----------------------------|--------|--|--|--|-----------|----------|----------|
| Jute, Cattings, I<br>tions | tojec- | degs.  | 33,66,306                                      | 32,34,130                                      | 24,77,620 |          | 7.56,510 |
| Hemp                       |        | "  | 3,866  | 271  | 2,081     | 1,810    |          |
| Tobacco                    |        | "  | 83,572   | 67,313   | 53,069    |          | 14,244   |
| Cotton                     |        |  | 23,337   | 11,018   | s,092     |          | 2,926    |
| Gunnies                    |        | ,,   | 17,17,523                                      | 18,57,216                                      | 13,74,175 |          | 4,83,041 |
| Ten                        |        | "  | 1,83,704                                       | 1,98,873                                       | 1,65,290  |          | 33,583   |
| Shellao                    |        | "  | 31,447   | 35,918   | 42,608    | 6,690    |          |
| Indigo                     |        | "  | 28   | 16   |           |          | 16       |
| Hides and Skins            |        | ,,   | 4,860  | 5,162  | 4,513     |          | 649      |
| Perishables                |        | ,,   | 5,02,040                                       | 4,01,461                                       | 3,71,892  |          | 29,569   |
| Hardware                   |        | ,,   | 89,897   | 1,03,766                                       | 81,536    |          | 22,230   |
| Barthenware                |        |  | \$9,712  | 1,07,233                                       | 1,41,183  |          | 66,540   |
| Bag Cargo                  |        | .,   | 34,24,369                                      | 31,81,635                                      | 25,25,935 |          | 6,55,700 |
| Sundries                   |        | "  | 2,05,439                                       | 1,67,981                                       | 2,32,132  | 64,141   |          |
|                            |        |  |  |  |           |          |          |
| Tora                       | г,     |  | 97,26,100                                      | 93,71,993                                      | 74,80,116 |          |          |
|                            |        |  | Tons.  | Tous,  | Tons.     | Tons.    | Ton*.    |
| lotals, Ore &c             |        |  |  | 99   |           | 99       |          |
|                            |        |  |  |  |           |          |          |
| Tor.                       | м.     |  |  | 99   |           | 99       |          |



| [ 6A ] |  |
|--------|--|
|--------|--|

The third statement indicates the average measurement of Jute average measurements. Jute average measurements. for export for thirty-six presshouses in and near Calcutta, together with comparative figures for the preceding twenty verses.

| SEASON.     |  | Total bales<br>measured. | 1 10 | Average<br>mensure-<br>ment. |            | Largest<br>average of a<br>Press. |     | Smallest<br>average of a<br>Press, |  |
|-------------|--|--------------------------|------|------------------------------|------------|-----------------------------------|-----|------------------------------------|--|
|             |  |                          | Ft.  | In                           | F          | t. In.                            | Ft. | In.                                |  |
| 1910-1911   |  | 31,78,400                | 58   | 2.21                         | 54         | 8.39                              | 51  | 8.74                               |  |
| 1911 - 1912 |  | 39,32,756                | 52   | 10.27                        |            |                                   | 51  | 8:39                               |  |
| 1912 - 1913 |  | 41,20,547                | 53   | 1.20                         |            |                                   | 51  | 7/71                               |  |
| 1913 - 1914 |  | 36,37,888                | 52   | 8.62                         | 1          | 8.99                              | 51  |                                    |  |
| 1914 - 1915 |  | 27,73,168                | 52   | 5.34                         | 53         | 9.01                              | ธ   | 5.86                               |  |
| 1915 - 1916 |  | 30,11,323                | 52   | 2.86                         | 53         | 1.49                              | 51  | 4.65                               |  |
| 1916-1917   |  | 27,13,373                | 52   | 0.29                         | 53         | 0.67                              | 51  | 2.52                               |  |
| 1917-1918*  |  | 17,93,978                | 52   | 4.81                         | 54         | 2.86                              |     | 1.77                               |  |
| 1918-1919   |  | 21,77,741                | 53   | 7.91                         | 56         | 2·80<br>9·25                      | 51  | 2.82                               |  |
| 1919-1920   |  | 80,62,346                | 54   | 8.58                         | 58         | 9.25<br>8.10                      | 51  | 8.72                               |  |
| 920 - 1921  |  | 22,98,613                | 54   | 2.19                         | 55         |                                   | 53  | 1.65                               |  |
| 921-1922    |  | 30,31,540                | 54   | 2.64                         | 56         | 9.16                              | 52  | 6.53                               |  |
| 922-1923    |  | 29,47,739                | 54   | 5.23                         | 57         | 7.52                              | 52  | 3.55                               |  |
| 923-1924    |  | 35,12,791                | 53   | 9.85                         | 61         | 6.18                              | 51  | 3.32                               |  |
| 924 - 1925  |  | 37,68,359                | 58   | 5.58                         |            | 6.42                              | 51  | 2.42                               |  |
| 925-1926    |  | 34,11,411                | 53   | 7.59                         | 57         | 0.75                              | 50  | 6.71                               |  |
| 926 - 1927  |  | 42,99,308                | 53   | 4.46                         | 55         | 3.92                              | 51  | 9.29                               |  |
| 927-1928    |  | 47,39,113                | 54   | 4·40<br>0·22                 | 55         | 1.09                              | 51  | 8.56                               |  |
| 928 - 1929  |  | 46,35,079                | 53   | 8·02                         | 58         | 11.86                             | 51  | 4.72                               |  |
| 929 - 1930  |  | 42,96,540                | 53   | 5.02<br>7.33                 | 55         | 10.18                             | 51  | 8.33                               |  |
| 930-1931    |  | 34,00,756                | 53   | 7.46                         | $56 \\ 56$ | 10.55<br>8.52                     |     | 9·58<br>0·05                       |  |

"The measurement of Jute, &c. for shipment, previously done at the Presshouses, was transferred to Kidderpore in November 1917 when the "alongside" measurement scheme was instituted.

# [ 7ʌ ]

The fourth statement outlines the progress of the Department Progress of Department. and the work done since the year 1888-89.

|           | М                  | BASUREMEN | ч.        | WEIGHMENT. |           |           |  |
|-----------|--------------------|-----------|-----------|------------|-----------|-----------|--|
| YEAR      | Packages. Increase |           | Decrease. | Packages.  | Increase. | Decrease. |  |
| 1888-1889 | 30,68,759          | 3,89,387  |           | 11,61,774  |           |           |  |
| 1889-1890 | 32,17,004          | 1,48,245  |           | 15,44,189  | 3,82,415  | ·         |  |
| 1890-1891 | 35,87,967          | 3,70,963  |           | 18,96,604  | 3,52,415  |           |  |
| 1891-1892 | 23,35,126          |           | 12,52,841 | 12,82,663  |           | 6,13,941  |  |
| 1892-1893 | 34,30,735          | 10,95,609 |           | 19,39,413  | 6,56,750  | ·         |  |
| 1893-1894 | 30,78,978          |           | 3,51,757  | 20,34,150  | 94,737    |           |  |
| 1894-1895 | 41,46,385          | 10,67,407 |           | 26,21,393  | 5,87,243  |           |  |
| 1895-1896 | 41,58,348          | 161,963   |           | 26,71,795  | 50,402    |           |  |
| 1896-1897 | 41,74,785          | 16,437    |           | 27,38,939  | 67,144    |           |  |
| 1897-1898 | 52,42,139          | 10,67,354 |           | 39,00,563  | 11,61,624 |           |  |
| 1898-1899 | 38,74,563          |           | 13,67,576 | 33,92,881  |           | 5,07,68   |  |
| 1899-1900 | 38,77,837          | 3,274     |           | 33,19,927  |           | 72,954    |  |
| 1900-1901 | 48,02,018          | 9,24,181  |           | 38,69,147  | 5,49,220  |           |  |
| 1901-1902 | 55,43,199          | 7,41,181  |           | 43,57,594  | 4,88,447  |           |  |
| 1902-1903 | 47,24,965          |           | 8,18,234  | 40,55,419  |           | 3,02,17   |  |
| 1908-1904 | 51,95,824          | 4,70,859  |           | 42,65,271  | 2,09,852  |           |  |
| 1904-1905 | 50,85,228          |           | 1,10,601  | 48,78,633  | 6,13,362  |           |  |
| 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    |           |  |
|           | 1                  |           | 1         | l          |           |           |  |



| YEAR.       |            | MEASUREMP           | NT.     | 1                    | WEIGHMENT. |              |  |  |
|-------------|------------|---------------------|---------|----------------------|------------|--------------|--|--|
| 1 bak.      | Packages.  | Packages. Increase. |         | o. Packag            | es. Increa | se, Decrease |  |  |
| 1909-1910   | 63,43,273  |                     | 2,41,1  | 7671,10,9            | 10 12,30,5 | 45           |  |  |
| 1910-1911   | 58,41,994  |                     |         |                      | 28 7,43,5  |              |  |  |
| 1911 - 1912 | 65,54,861  | 7,12,867            |         | 1                    | 60 21,72,2 |              |  |  |
| 1912-1913   | 70,12,145  | 4,57,284            |         | 1                    | 53 11,82,7 |              |  |  |
| 1913-1914   | 67,30,240  |                     | 2.81.90 | 580,61,45            |            |              |  |  |
| 1914-1915   | 67,56,929  | 26,689              |         | 65,48,38             |            | 30,97,423    |  |  |
| 1915-1916   | 77,86,482  |                     |         |                      | 1          | 15,13,049    |  |  |
|             | 73,99,032  |                     |         | 0,24,58              | 4 4,76,20  |              |  |  |
| 1917-1918   | 74,09,970  | 10,938              |         | i.                   |            | 2,78,610     |  |  |
| 1918-1919   | 75,99,529  |                     |         |                      | 5 7,65,29  | 1            |  |  |
|             | 87,11,268  |                     |         | 75,95,100            |            |              |  |  |
|             | 70,48,375  |                     |         |                      | 6,38,24(   |              |  |  |
|             | 5,28,029   | ין.<br>4 70 מגזו    |         | 67,46,369            |            | 14,86,977    |  |  |
|             | 4,17,652   |                     |         |                      | 25,86,234  |              |  |  |
| 1           | . 1        | ,44,811             |         |                      | 9,80,289   |              |  |  |
|             | 0,93,960 2 |                     | 1       | 1                    | 23,40,001  |              |  |  |
|             | 0,06,031   |                     |         | 1.04,78,457          |            | 21,24,436    |  |  |
|             | 1,67,12811 | 61.005              |         | 4,37,648             |            | 10,40,809    |  |  |
|             | 7,63,277 5 |                     |         | 1,05,01,623          | 0,63,975   |              |  |  |
|             |            |                     |         | 1,03,57,877          |            | 1,43,746     |  |  |
|             | 6,16,904   | 66,584              | (       | 7,26,100             |            | 6,31,777     |  |  |
| ľ           | 9,31,550   |                     |         | 8,71,993<br>4,80,116 |            | 3,54,107     |  |  |

|                 | Ε             | 9л    | ]                 |         |              |   |
|-----------------|---------------|-------|-------------------|---------|--------------|---|
| The fifth state | ment gives t  | he st | rength of the S   | taff si | nan 1994 -   |   |
|                 | a su          | ppler | nentary note se   | ts out  | in datai     | 1 |
| Staff.          | the r         | uml   | er on the 30th    | of Jun  | o 1991 -     |   |
| Year.           | Strength.     |       | Year              |         |              | - |
| 1884            | 19            |       | 1907-1908         | our     | ength.<br>91 |   |
| 1885            | 31            |       | 1908-1909         |         | 89           |   |
| 1886            | 27            | 1     | 1909-1910         |         | 99           |   |
| 1887            | 25            |       | 1910-1911         |         | 109          |   |
| 1888            | 30            |       | 1911-1912         |         | 115          |   |
| 1889            | 38            |       | 1912-1913         |         | 125          |   |
| 1890            | 37            |       | 1913-1914         |         | 137          |   |
| 1891            | 36            |       | 1914-1915         |         | 153          |   |
| 1892            | 37            | -     | 1915-1916         |         | 140          |   |
| 1893            | 40            |       | 1916-1917         |         | 189          |   |
| 1893-1894       | 4.9           |       | 1917-1918         |         | 132          |   |
| 1894-1895       | 47            |       | 1918-1919         |         | 145          |   |
| 1895-1896       | 54            |       | 1919-1920         |         | 145          |   |
| 1896-1897       | 50            |       | 1920-1921         |         | 127          |   |
| 1897-1898       | 53            | 1     | 1921-1922         |         | 129          |   |
| 1898-1899       | 57            |       | 1922-1923         |         | 116          |   |
| 1899-1900       | 59            |       | 1923 - 1924       |         | 111          | _ |
| 1900-1901       | 58            |       | 1924-1925         |         | 120          |   |
| 1901-1902       | 69            |       | 1925 - 1926       |         | 119          |   |
| 1902-1903       | 70            | 1     | 1926-1927         |         | 122          |   |
| 1903-1904       | 74            |       | 1927-1928         |         | 133          |   |
| 1904-1905       | 80            |       | 1928 - 1929       |         | 136          |   |
| 1905-1906       | 88            |       | 1929 - 1930       |         | 133          |   |
| 1906-1907       | 88            |       | 1930-1931         |         | 136          |   |
|                 |               | l     | $1931 \cdot 1932$ |         | 125          |   |
| Staff at the 3  | Oth of June   | 1931  |                   |         |              |   |
| Superintend     |               |       |                   |         | 1            |   |
| Deputy Sup      |               |       |                   |         | 1            |   |
| Office Mana     |               |       |                   |         | 1            |   |
|                 | perintendents |       |                   |         | 6            |   |
| Scalewright     |               |       |                   |         | 3            |   |
| Measuring (     |               |       |                   |         | 113          |   |
|                 |               |       |                   |         |              |   |
|                 |               |       | . Tor             | ац      | 125          |   |



# [ 10A ]

In our report for the year 1929-30 we stated that we had carefully scrutinised Departmental Ex-

various economies. In view of the continued marked depression in trade and the consequenci falling off in Departmental Revenue we had again to carefully consider the situation during the year new under review, and, after consultation, decided at the end of 1090 to refer the position to you. Under your instructions we introduced, as from the 1st of July 1031, and laround reduction of ten per cent, on salaries as current in June 1931, and have materially reduced or abolished various fees and allowances hitherto paid to the staff.

In our last report we made reference to a new scale of salaries Scale of Salaries. Scale of Salaries. Scale of Salaries.

In view of the losses on working sustained during 1020-31 we have, as slated in our paragraph under *Departmental Rappaditure*, heen compelled with much regret to effect retruchment in expenditure and have decided, for the present, to grant no further increments on the scale outlined on page 11 of our report for 1920-30.

Dr. W. E. Fetherstonhaugh and Li. Col. J. A. Shorten, T.M.S. Medical Officers. (Reid.) have jointly carried out the duties of Medical Officers of the Department during the past year, and Dr. S. N. Ghose has remained in charge of the Dock Dispensary for the Ludian Staff.

On the 30th of June 1931 the assets of the Provident Fund Provident Fund, 1930 the Trustees of the Fund were succeeded by Mr. J. G. Foster and Mr. C. P. Lawson.

The two Compassionate Funds-for the Officers and the Compassionate Funds. Clorical Staff, respectively-have been continued, and have proved of help to those who have needed financial assistance.

# [ 11^ ]

The Measurers Athletic Club has been carried on as usual. Club.

#### We are,

#### Gentlemen,

Your most obedient servants,

J. C. Fosler, Chairman. J. C. CHUICKSHANK, R. ff. HASLICK, P. E. R. HORIDER, C. P. LAWSON, S. J. VLASTO, M. S. WATERSTOR.

# [ 12A ]

LICENSED MEASURERS DEPARTMENT.

Staff.

30th June 1931.

1 Superintendent.

1 Deputy Superintendent.

1 Office Manager,

6 Assistant Superintendents.

3 Scalewrights.

118 Measurers.

125

\_\_\_\_

Superintendent.

R. Ellis.

Deputy Superintendent.

A. H. LUGG.

Assistant Superintendents.

J. G. SMYTH.
A. H. MATTHEWS.
G. C. G. SMYTH.
J. B. F. HENFREY.
B. PERRY.
C. C. H. BOWDEN.
Office Manager.
C. G. SMYTH.

### [ 13A ]

#### INVENTORY OF WEIGHING AND MEASURING APPARATUS AND TRANSPORT. June 1931.

Measuring Implements :--

| 1   | 6'-0" 8         | standard e  | bony ca | liper.   |         |                                    |
|-----|-----------------|-------------|---------|----------|---------|------------------------------------|
| 1   | 6'-0" \$        | steel stand | ard rul | e.       |         |                                    |
| 13  | Teakw           | ood calipe  | rs with | brass    | index   | 8 to 10 feet for hides.            |
| 12  | ,,              | ,,          | ,,      | ,,       | ,,      | 5 feet for hides.                  |
| 114 | ,,              |             | ,,      |          | ,,      | 5 to 6 feet for jute               |
|     |                 |             |         |          |         | and gunnies.                       |
| 29  | ,,              | ,,          | ,,      | ,,       | ,,      | 3 to 4 feet for cases.             |
| 5   | ,,              | ,,          | ,,      | ,,       | ,,      | $3\frac{1}{2}$ feet, claw end, for |
|     |                 |             |         |          |         | cases.                             |
| 1   | ,,              | ,,          | for me  | easurii  | ng ani  | mals.                              |
| 1   | 5'-0" t         | o 9'-6" Tel | escopic | Teak     | wood r  | od with brass index.               |
| 1   | 4'-0" te        | 5 8'-0" Tel | escopic | Teak     | wood r  | od with brass index.               |
| 2   | 5'-0" t         | o 9'-6" sli | ling Te | akwoo    | od roda | з.                                 |
| 10  | 2 feet          | boxwood     | rules.  |          |         |                                    |
| 1   | Boxwe           | ood gauge   | with b  | rass s   | lide fo | r chain and rope.                  |
| 2   | Englis          | sh standar  | d wire  | gauge    | 3.      |                                    |
| 1   | $100 {\rm ~fe}$ | et Chester  | man's s | steel to | ape.    |                                    |
| 12  | 50,             | , ,,        |         | ,, V     | voven   | tapes.                             |
| 12  | 12,             | , ,,        |         | ,,       | ,       | 9                                  |
|     |                 |             |         |          |         |                                    |

CUBIO MEASURES :---

 1 of
 1 cubic feet, (iron) with suspending chains.

 1 of
 10 cubic feet, (iron) with handles.

 1 of
 40
 , , , (wooden) with handles.

 2 of
 250
 , , , mounted on removable wheels.

LIQUID MEASURERS :--

 Set brass cylindrical standard liquid measure from 1 gallon down to ½ gill together with 6 glass strikes 0° to ½".
 Case standard glass pipettes, consisting of one each 1 fluid oz., 2 fluid dr., 10 min. 60 min. and 50 grains subdivided measures.



\$37

# [ 144 ]

|       | 2  | Tin                    | working  | standard                                    | conical                      | measures                   | 2                                 | gallons each  | 1.                               |
|-------|----|------------------------|--|---|------------------------------|----------------------------|-----------------------------------|---|----------------------------------|
|       |    | "                      | ,,   | ,,  | ,,                           |                            |                                   | gallon.   |                                  |
|       | 1  | "                      | ,,   | ,,  | ,,                           |                            |                                   | quarts.   |                                  |
|       |    | "                      | "  | ,,  | ,,                           | ,,                         |                                   |   |                                  |
|       | 1  | "                      |  | ,,  | ۰,                           |                            |                                   | pint.   |                                  |
| 7BIG1 | IT |                        |  |   |                              |                            |                                   |   |                                  |
|       |    | Full                   | set b<br>standard<br>cwt. dow                  | rass Sp<br>avoirdup<br>n to ½ d             | herical-s<br>ois froi<br>ra. | hape<br>n 1<br>Tra<br>Oct  | 7ei<br>5<br>nd<br>nt,<br>de<br>ob | ified, certi<br>tamped by<br>ards Dep<br>Board<br>, London,<br>er 1914. | fied<br>the<br>urt-<br>of<br>7th |
|       | T  |                        | aount mor                                      | u to graff                                  | 18 FO ().T                   | grain.                     |                                   |   |                                  |
|       | 1  | Full<br>f<br>full<br>J | set brass<br>woirdupo<br>to 1 oz.<br>set brass | Bell-sha<br>is from 1<br>Bell-sha<br>om 1 M | pe stan<br>cwt. d<br>pe stan | darð<br>own<br>larð (by ti | lad<br>1e                         | e and test<br>Calcutta Mir  | ed<br>at,                        |

118 Iron Bar avoirdupois of 56 lbs. each.

3 Iron of 1 Maund each.
2 ,, ,, 20 Seers ,,

,, ,, 10 ,,

3

,, ,, 5 ,,

10 Sets Iron avoirdupois from 28 lbs. down to  $\frac{1}{4}$  lb.

## [ 15A ]

#### SCALES AND WEIGHING MACHINES.

TEST BALANCES (Sensitive to grains) :---

- 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 pan and release lever mounted on iron pillar, capacity 4 lbs.

1 of 14" Alluminium 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 ,, ,,

#### STREL YARDS :---

103 of 4 cwt. capacity for Jute, Cotton, etc.
16 of 280.300 lbs. capacity for Bag Cargo.
1 of 7 cwt. (or 10 Mds.) for Jute, Cotton, etc.
8 of 20 cwt. capacity for Coal.
3 of 10 , , , , , ,

1 5 ,, ,, ,,

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.



[ 16A ] CRANE WEIGHERS :---1 of 10 ton capacity. 1 of 5 ,, 18 of 2 ,, 88 of 1 ,, 7 of 10 cwt. DIFFERENTIAL PULLEY BLOCKS :---1 of 5 ton. 1 of 3 ,, 1 of 2 ,, 1 of 1 ,, COAL TUBS :---4 of 10 cwt. capacity. 1 of 8 ,, ,, 1 of 5 ,, •• IRON CRADLES :---2 for Jute 5 ,, Pig Iron. 8 ,, Bar Iron, 2 ,, Sheet Iron. 31 ,, Bags. IRON TRAYS :---1 of 2'-0" × 1'-6" 15 of 2'-6"×1'-8" WOODEN TRAYS :---3 of  $4'-0'' \times 4'-0''$ 3 of 4'-0" × 2'-6" 1 of 8'-6" × 3'-0" FRAMES AND STANDARDS :---7 of Teakwood 7' to 9' for Hides and Gunnies. 26 of ,, 7'-6" for Gunnies. 120 of ,, 6' and 7' for Juie, 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,

[ 17A ]

45 of rope and chain for weighing gunnies.4 of chain for weighing hides.

HOOKS :---

SLINGS :--

for Gunnies.
 for Jute, Cotton, etc.
 for Casks.
 for casks.
 for clamp to deck beams for suspending scales.
 7 Spring hooks for Dig Iron weighments.

#### GRABS :---

82 for Gunnies.

TRANSPORT :---

20 cwt. Motor Lorry.
 1 four-wheeled horse cart to carry 6 cwt.
 2 two-wheeled buildch carts to carry 3 cwt.
 2 two-wheeled hand carts to carry 3 cwt.
 1 Horse.
 4 Bullocks.
 3 Bholios.

A CONTRACTOR OF A CONTRACTOR OF

| 4e 1931.                   |   |     |
|----------------------------|---|-----|
| 1st July 1916 to 30th June |   |     |
| 30th                       |   | -   |
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| Prom 1st July 1939 to 396   |                 | 31.00.7%6 |          | 60'ES   | 15,635   | 33,452    | 19,45,584  | 7.72,680  | 1,09,319 | 915           | 15.410      | 010 020  | 11.010      | TIN'LO    | 1944    | 41,969   | 4,06,563   | 09 31.650   |
|---|-----------------|-----------|----------|---------|----------|-----------|------------|-----------|----------|---------------|-------------|----------|-------------|-----------|---------|----------|------------|-------------|
| Prom 1st July 1929 to 301<br>(0231 onul   |                 | 49.96.540 |          | 21716   | 11,608   | 43,527    | 25,45,610  | S.41,350  | 1,63,185 | 346           | 18,350      | 1.07.596 | 39.020      | 3 392     |         | 21,550   | 4,24,560   | 86.16.904   |
| From 1st July 1928 to 301<br>June 1929.   |                 | 46.33.079 | 1 10 100 |         | 14,726   | 59,32S    | 21,68,455  | 7,31,106  | 1,44,992 | 267           | 23,616      | 1,24,214 | 38,202      | 8.599     |         | 21012    | 4,30,053   | 88,29,361   |
| Vrom 182 July 1927 to 390   |                 | 47,39,113 | 1 00 090 | and and |          | 13.530    | 23,65,133  | 6,52,019  | 1.17.683 | 445           | 128'61      | 1,43,008 | 43,726      | 3,701     | 010 010 | 000107   |            | \$12,63,17  |
| Provide and and and an and an and an and an and an and an |                 | 42,59,303 | 001.100  | 010 +1  | 10,00    |           | 23,37,053  | 6,03,045  | 221'0S   | 403           | 57,406      | 1,32,063 | S8,794      | 12,215    | 15 400  | 100 01 0 | 100'00'0   | 31,67,125   |
| From 18t July 1825 to 30  |                 | 34,11,481 | 1,06.014 | đ       | 1;       | 101'10    | 21,98,137  | 4,31,885  | 1,03,909 | 222           | 61,276      | 1,07,207 | 44,770      | 36,985    | 22      | 01010101 | Allocated. | 10,05,001   |
| From 1st July 1921 to 30  |                 | 36,86,728 | 1,00,126 | 29.080  | and the  |           | 21,77,920  | 3,50,212  | 81''1S   | 359           | 192,95      | 1,64,851 | 111.02      | 13,092    | 902'9   | 010 10 6 |            | 70,93,960   |
| Promised with Jat more 1929, to .8  |                 | 31,31,623 | 1,04,238 | 29,230  | 19       |           |            | 3,89,604  | 81,790   | 1.224         | -16,609     | 2,05,643 | 19,031      | 23,506    | 8,349   | 3.32,234 |            | 68,62,463   |
| From 1st July 1922 to 30<br>Prom 1st July 1922 to 30  |                 | 29,00,623 | 052722   | 20,603  | 27.274   |           | SUPPLY OF  | 6,25,361  | 222,28   | 1,313         | 629,55      | 191"21   | 30,646      | 16.105    | 17.006  | 4,11,023 |            | 04,17,652   |
| From 1st July 1921 to 3<br>Juno 1922,   |                 | 30,26,214 | 60,503   | 10,776  | 2.90.353 | 10 00 000 | ε :        | 26212251  | 019'00   | 306.1         | 62,416      | ;        | ;           | ;         | ;       | 4,56,550 | Ì          | 15,25,029   |
| Prom 1st July 1999 to 31  |                 | 9         | 66,010   | 2,012   | 53,152   | 10 08 114 |            | 010,01,01 | 110/00   |               | 967.26      | :        | ;           | :         | 98      | 5,54,154 | Ì          | 20,45,375   |
| C of 8161 vint at more<br>June 1820,  |                 | 33.23     | 1,21,367 | 23,216  | 1,77,100 | 17.98.576 | TTO OI NO  | 20.05     | 601.0    |               | 214.10      | :        | :           | i         | :       | 7,35,049 |            | 1 895"11"15 |
| Trom 1st July 1918 to 2<br>June 1919,   |                 |           | 1,15,310 | 33,572  | 16.355   | 10.09.520 | 00 54 1 40 | et cre    | 1 061    | 1 000         | +02/10      | :        | :           | ;         | :       | 9,72.677 |            | 67010110    |
| Prom 1st July 1917 to 3   |                 | Ŕ         | 10.12    | 6.243   | 30,996   | 18,01,018 | 25.07.314  | Lao de    | 8.138    | 45 556        |             |          | :           | :         | :       | 6,53,430 | 1 00 000   | 2           |
| Prom lat July 1916 to 3   |                 | ŝ         | 191'14   | 20,406  | 50°00    | 19.70,431 | 18,52,552  | 32.875    | 6.257    | 45.219        |             |          |             |           |         | 5,61,328 | 73 69 610  | -           |
|   | incs.           | 1969      | •        | 2       | ,        | :         |            | :         |          | :             |             |          |             |           |         | :        | 10         | - 1         |
| Geons.  | Jute, Cuttings, | Tours     | dmarr    | Tobacco | Cotton   | Gunnies   | Tca        | Shellac   | Indigo   | Hides & Skins | Perishables | Hardware | Earthenwarn | Bag Onten |         | sanaries | TOTAL.     |             |

|                                   |           |          |              | E        | 19.        | ۸ <u>:</u> | ]            |            |          |          |          |          |           |
|-----------------------------------|-----------|----------|--------------|----------|------------|------------|--------------|------------|----------|----------|----------|----------|-----------|
| TOTAL.                            | 966'21'F  | 4,73,412 | 6,64,470     | 7.86,686 | 8,60,578   | 6,81,415   | 5,69,115     | 5,48,998   | 5,89,140 | 4,70,980 | 4,25,573 | 4,14,857 | 69,31,550 |
| Sundrics.                         | 36,036    | 26,677   | 27,600       | 31,856   | 40,413     | 40,334     | 40,249       | 34,548     | 32,037   | 39,303   | 36,572   | 20,344   | 4,06,563  |
| Bag<br>Cargo.                     | 1,840     | 6,560    | :            | 14,941   | :          | 7,102      | 11,471       | -          | ;        | ł        | 24       | :        | 41,969    |
| -Rarthen-                         | :         | -        | :            | 695      | <b>⊙</b> 1 | 55         | 261          | 115        | 8        | 5        | 277      | 19       | 1.471     |
| Hard-<br>ware.                    | 12,984    | 1,339    | 2,816        | 1,6S9    | 2,073      | 1,387      | 1,724        | 1,535      | 3,002    | 1,502    | 1,860    | 2,083    | 34,012    |
| Perish-<br>ables.                 | 6,289     | 7,109    | 1,730        | 10,734   | 5,537      | 8,438      | 10,203       | 8,246      | s,101    | 10,332   | 4,257    | 6,666    | 93,662    |
| Hides<br>and<br>Skins.            | 1,598     | 1,433    | 643          | 937      | 1,237      | 1.211      | 1,291        | 1,400      | 1,659    | 196      | 1,539    | 1,198    | 15,410    |
| .ogibuI                           | 2         | 9        | 19           | 65       | 15         | 18         | 01           | 10         | 8        | 18       | 01       | н        | 216       |
| Shellac.                          | S.150     | 7,530    | 8.728        | 10,904   | 13,136     | 7,617      | 8,706        | 10,196     | 12,523   | 9,709    | 6,700    | 5,301    | 1,09,319  |
| Ten.                              | 45,020    | 75,729   | 92,911       | 92,S63   | 14,902     | 1.01.484   | 59,640       | S8,041     | 44,414   | 22,301   | 15,358   | 29,997   | 7,72,660  |
| Gunnies.                          | 1,63,082  | 1,92,677 | 2,54,377     | 2,02,582 | 1,60,411   | 1,55,466   | 1,25,650     | 1,30,067   | 1,40,336 | 1,59,638 | 1,35,121 | 1,23,477 | 19,45,854 |
| Cotton.                           | 1,927     | 3,073    | 1,595        | 1,375    | 1,419      | 1,328      | 1,061        | 3,101      | 5,263    | 4,905    | 5,059    | 5,770    | 38,482    |
| Tobacco. Cotton.                  | 932       | 802      | 2,417        | 2,514    | 2,118      | 196        | 3,618        | 759        | 531      | 297      | 376      | 627      | 15,658    |
| Hemp. 1                           | 2,128     | 2,620    | t,nSS        | 2,210    | 4,581      | 9,965      | 11,224       | 4,979      | 5,259    | 3,559    | 3,769    | 1,097    | 55,488    |
| Jute,<br>Cuttings,<br>Rejections. | 1,63,057  | 1,48,117 | 2,60,923     | 4,13,363 | 5,25,034   | 3,46,052   | 2 90,937     | 2,66,000   | 3.35,918 | 2,18,432 | 2,14,629 | 2,18,294 | 34,00,756 |
| MONTHS.                           | July 1930 | August   | September ., | October  | November " | December " | January 1931 | February " | March    | April "  | May "    | June "   | TATOT     |

om 1st July 1916 to 30th June 1931. ied fro ive Stat Town

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|   |                |        |          |        |           | 1        | [       | 20.      | A             | ]           |          |             |             |           |              |       |        |        |   |
|---|----------------|--------|----------|--------|-----------|----------|---------|----------|---------------|-------------|----------|-------------|-------------|-----------|--------------|-------|--------|--------|---|
| Prom 186 July<br>1930 to 39th<br>June 1931.                     | 24,77,610      | 2,051  | 03,000   | \$,092 | 13,74,175 | 1,65,230 | 4       | · , i    | 4.513         | 210.00      | 201 10   | 1.41.152    | 01 De 01    | 2,33,153  | 74,50,116    | Tons. |        |        | ł |
| 701 3st mort<br>d105 to 1920<br>d105 to 1920,<br>d105 1920,     | 32,34,130      | 123    | 61,313   | 11,018 | 18,57,216 | 1,05,573 | 35,915  | 16       | 5.162         | 101.461     | 1 03 704 | 510 LU      | NO 10 10    | 1,67,981  | 93,71,993    | Tons. | 8      | 80     |   |
| Viola Jat mori<br>1005 to 301<br>1028 our U                     | 33,06,306      | 3,566  | \$3,572  | 23,337 | 17,17,523 | 1,83,704 | 31,447  | 28       | 1,500         | 5.02.040    | 208.02   | S0 710      | CO.0 1 0 12 | 2,05,439  | 97,26,100    | Tons. | ,ux    | 1      | Ì |
| Vrom 1st July<br>1927 to 30th<br>1928, 1925,                    | 10,10,00       | 7,628  | 1,04,011 | 076,71 | 16,16,156 | 2,10,796 | 13,205  | 00       | 1.634         | 6.27,016    | 1.91.203 | 2.25.040    | 23,69,130   | 1,78,817  | 715,77,80,   | Tons. | Nil.   | 1      |   |
| Vrom 1st July<br>1926 to 301h<br>Juno 1927,                     | 34,72,743      | 125,21 | 1,02,021 | 8,366  | 15,35,651 | 1,76,492 | 118'80  |          | 11.470        | 3,91,101    | 2,17,536 | 4,54,600    | 36.50.207   | 2,13,554  | 1,05,01,6251 | Tous. | NII.   |        |   |
| Vrom 1st July<br>1925 to 30th<br>1926 to 30th                   | 25,03,935      | 121'61 | \$6,014  | 0,383  | 13,77,193 | 1,37,213 | 71,436  | 20       | 17,217        | 181,18,4    | 1,47,703 | 4,17,129    | 37,44,154   | 1,22,059  | 805'01'16    | Tons. | \$19   | 614    |   |
| From 1st July<br>1921 to 39th<br>1922 to 3925,<br>3021 ourb     | 26,79,128      | 12,395 | 86,133   | \$,907 | 13,19,209 | 620'12   | 33,499  |          | 15,131        | 2,09,200    | 79,796   | 4,71,403    | 53,90,500   | 1,05,751  | 1,04,78,457  | Tons. | 3,420  | 3,420  |   |
| Vab Jel mori<br>1921 to 2016<br>1925 to 2016                    | 210,01,02      | 13,533 | 1,11,175 | 152'8  | 12,07,536 | 32,055   | 11,257  | 72       | 13,316        | 2501,065    | 92,350   | 7,27,283    | 69,31,410   | 1.55.553  | 1,26,02,593  | Tons. | 112    | 211    |   |
| Viron 1st July<br>1923 to 3926<br>June 1925,                    | 21.73,075      | 101,01 | 91,000   | 7,400  | 11.73,436 | 102.11   | 17,006  | 22<br>82 | 207,02        | 1.73,357    | 1,01,952 | 73,343      | 112,13,75   | 2,70,431  | 1.02,62,592  | Tons. | 613    | 613    |   |
| Viol. 3a1 morf<br>1981 to 3001<br>1982 to 3001,<br>2591 onu-l   | 112,12,12      | 13,295 | 830,58   | 7,853  | 11,32,531 | 25,603   | 36,156  | 222      | 46.475        | 1           | :        | 1           | 23,94,065   | 30,37,102 | 000'ES'26    | Tons. | 1,004  | 1,006  |   |
| From 1st Juny<br>1920 to 30th<br>1921 onn L                     | 23,17,578      | 11,637 | 21,130   | 5,053  | 13,35,657 | 40,203   | 41,752  | 157      | 30.372        | 1           |          | 1           | 1,98,256    | 22,16,497 | 67,46,309    | Tons. | 5,605  | 5,605  |   |
| From 1st July<br>1919 to 3916<br>Juno 1939,                     | 27,38,019      | 32,630 | 14,261   | 13,058 | 13,56,004 | 198"11   | 211.58  | 929      | 46,469        | 1           | :        |             | 5,39,655    | 33,19,234 | 12,53,516    | Tons, | 1,122  | 1,122  |   |
| Vink Jal mori<br>1995 of \$191<br>1995 of \$1919,<br>June 1919, | 22,75,723      | 1      | 1        | 1.149  | 11,30,354 | 155,451  | 1       | ;        | 27,748        | 1           |          |             | 17,26,620   | 126,99,62 | 73,85,106    | Tons, | 1,256  | 1,296  |   |
| Visi Jel mori<br>di08 on Tiel<br>di08 on Unit                   | 21,72,370      | 1      | 1        | 1.740  | 10.97.350 | 52,407   | -       | 1        | 21,380        | 1           | ;        | 1           | 228,08,11   | 26,75,163 | 29,11,05     | Tons. | Nil.   | !      |   |
| 7101 011 121 1004<br>1010 10 2010<br>1010 1010 1017             | 25,03.078      | -      |          | 1,615  | 14,74,357 |          |         | ;        | 11,514        | 1           | ļ        | ļ           | 4,61,022    | 19,91,335 | 67,45,974    | Tons. | 19275  | 24,364 |   |
| 2   | Pkps.          | -      | :        | ;      | :         | :        | :       | ÷        | :             | :           | :        | ;           | -           | ;         | :            |       | 1      | 1      |   |
| Goops   | Jute Cuttings. | Hemp.  | Tobuero. | Cotton | Gunnies   | Ten      | Shellac | Indigo   | Hides & Skins | Perislables | Hardware | Earthenware | Bag Cargo   | Sundries  | TOTAL        |       | Metals | TOTAL  |   |

| 1930.<br>July<br>August<br>September<br>October<br>November | Jute,<br>&c.<br>1,26,673<br>1,31,200<br>2,20,823<br>3,19,066<br>3,93,260 | Hemp.<br> | Hemp, Tobacco, Cottan, Guunisa,<br> | Cotton.<br>544<br>245<br>245<br>245<br>245<br>245 | Gunnies.<br>1,30,257<br>1,50,051<br>1,62,208<br>1,40,487<br>1,14,503 |                            | Shella.c. Indigo.<br>3,807<br>2,607<br>2,676<br>2,628<br>3,564 | pindigo | 201<br>201<br>202<br>202<br>202<br>202<br>203<br>203 |                            |                         | Earthen-<br>ware,<br>5,519<br>6,168<br>10,375<br>7,001<br>41,365 |                                  | mg .                       |                                  |
|---|--|-----------|-------------------------------------|---|--|----------------------------|--|---------|--|----------------------------|-------------------------|--|----------------------------------|----------------------------|----------------------------------|
| Decembor<br>1331.<br>January<br>February                    | 2,25,466<br>2,02,007<br>1,74,158   | 1 248     | 2,630<br>3,069<br>1,940             | 173   | 1,03,850<br>89,589<br>81,000   | 23,170<br>15,133<br>17,868 | 3,695<br>1,567<br>1,408  |         | 413<br>276<br>639                                    | 37,033<br>44,500<br>40,150 | 8,956<br>6,685<br>6,255 | 4,269<br>13,702<br>22,703  | 2,36,513<br>2,61,701             | 26,163<br>20,728           | 6,29,650<br>6,39,650<br>6,29,002 |
| March<br>April<br>May                                       | 2,02,708<br>1,56,948<br>1,44,218   | 125       | 1,119<br>3,564<br>4,362             | 1,038<br>1,016<br>1,124                           | 97,364<br>1,19,756<br>90,006   | 10,703<br>5,594<br>4,797   | 4,257<br>5,018<br>7,233  |         | 363<br>712   | 45,615<br>24,625<br>26,688 | 7,342<br>4,427<br>6,067 | 7,520<br>6,117<br>777  | 1,89,948<br>1,83,841<br>1,91,165 | 16,842<br>26,355<br>22,373 | 5,84,962<br>5,37,630<br>4,99,832 |
| June<br>Torai   | 1,81,093<br>24,77,620  | 2,081     | 6,360                               | 1,795<br>8,092                                    | 95,014<br>13,74,175  | 8,687<br>1,65,290          | 4,258  | : 1     | 466  | 21,5S3<br>3,71,892         | 3,792<br>81,536         | 15,607   | 2,28,957<br>25,25,935            | 13,564                     | 5,81,186<br>74,80,116            |

| 100        |                       | i i                    | SPE       |
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|                     |           |       |           | 1921-22. | SEASO      | N 1922-23, | SEABO     | N 1923-24 | SEA8      | on 1924-85, | 11  | s    |
| NAME OF 1           | RESS-H    | DUSE, | Quantity. | Arerage. | Quantity.  | Avernee.   | Quantity. | Average.  | Quantity. | Average.    |     |      |
| American            |           |       |           |          |            |            |           | -         |           |             | 11  | -    |
| Ashcroft            |           |       | 35,300    | 53-419   | s 32,665   | \$3-9-7    | 7 46,31   |           |           |             |     |      |
| Atlas               |           |       | 51,884    | 55-910   | 9 39,511   | 57-6-1:    | 3 17.313  |           |           |             | 1 1 |      |
| Bankteswar          |           |       | 25,060    | 61-117   | 7 53,419   | 53-6-3     | 7 81,055  |           |           |             | 1 6 | 1    |
| Bengal              |           |       | 2,99,379  | 54-Sr01  | 2,57,219   | 53.9 6     | 3,85,910  |           |           |             |     |      |
| Bandaghat ().       | ate Krish | nn)   |           | i        |            |            |           |           |           |             |     |      |
| Calcutta            |           |       | 72,026    | 62-3155  | 40,933     |            | 1         | 51-8-4    |           |             |     |      |
| Oamperalown         |           |       | 60,866    | 53-191   |            | 1          |           | 0.03      | 1         |             |     | 5    |
| Conal               |           |       | 1.77,319  | 53-0-39  | 1          | \$9-255    |           |           |           |             |     |      |
| Central             |           |       | 10,833    | 53-8'03  | 1          | 01-7-19    |           |           |           | 1           |     |      |
| Chongail            |           |       | 74,139    | 51-8-57  |            | 45-11'90   |           |           |           |             |     | 1    |
| Chitpore            |           |       | 48,763    | 54-6-05  |            | 51-9 18    |           |           |           | 1           |     | 1    |
| Empress of In       | dia       |       | 47.655    | \$3-574  |            | 51-5-18    |           |           |           | 51-1-16     |     | 1    |
| Sanges              |           |       | 1,55,425  | 53-1:30  |            | ł.         |           | 1         |           | 63-0-38     |     | - 1  |
| lucosery            |           |       | 1001125   |          |            | 52,10-90   | 1,52,457  | 53-2-33   | 1,69,619  | 51-5-18     |     | - 1  |
| lolataree           |           |       | 1.40.519  | 53-11-74 | 18,838     |            | 1         |           |           |             | i i |      |
| Suzdars             |           |       | 51,050    | 55-2-54  |            | \$3-9-29   | 1         | 63-7-17   |           | 52-11:00    |     |      |
| Innaman             |           |       | 1,37,510  | 63-6-72  | 71,170     | \$5-3-97   | 69,052    | 64-11:38  | 1         | 54-0-29     |     |      |
| looghly             |           |       | 61,710    | 56-7-59  | 96,415     | 54-0-23    |           | 53-1.69   |           | 68-7-56     |     | 1    |
| Iournh              |           |       | 1,41,142  | 55-0-97  | 1,18,022   | 57-3-25    | 1,12,001  | 63-2103   |           | 54-9-10     |     | 1    |
| mperial             |           |       | 64,176    |          | 81,595     | 56-2-96    | 63,176    | 55-0-01   | 23,023    | 51-5-28     |     |      |
| ndia                |           |       | 1,427     | 54-6-05  | 70,337     | 51-5197    | 89,861    | 51-1-03   | 1,46,890  | 53-9156     |     |      |
| licel               |           |       |           | 53-8-89  | 1,394      | 54-1-28    | 40,919    | \$2-6:56  | 76,186    | 52-3-12     |     | 1    |
| rishna (see al      |           |       | 18,9GS    | 53-10-45 | 125        | 56-2-45    | 249       | 61+6*42   | 210       | 67-075      |     | 1    |
| akshmi              |           |       | 68.257    |          | 1 (        |            |           |           |           |             |     | 1    |
| insmyths            |           |       |           | 53-1-13  | 62,216     | 53-1-71    | 81,584    | 53-3774   | 40,890    | 52-4'09     | - 1 |      |
| low Cossipore       |           | - 1   | 1,16,109  | 53-0.00  | 1,09 672   | 52-11:65   | 81,987    | 53-1-06   | 1,12,531  | 52-7:10     | - 6 |      |
| cean                |           |       | 6,314     | 51-5:00  | \$2,561    | 52-0-10    | 76,414    | \$3-3.00  | 90,480    | 52-1'07     | - 6 | 1    |
| alli Bros.          |           |       | 17,217    | 51-0*28  | 21,812     | 51-5:39    | 41,321    | 53-6-14   | 50,985    | 53-7-41     |     |      |
| hiva                |           |       | 5,35,481  | \$3-2*68 | 4,61,391   | 63-2-02    | 5,67,507  | 53-4-45   | 5,70,498  | 52-11:09    | - 6 | - [- |
| halmgunge           |           |       |           |          |            |            |           |           |           |             |     |      |
| trand Bank          |           |       |           |          |            |            |           |           |           |             |     |      |
| in                  |           |       | 38,909    | 51-8:90  | 62,536     | 51-6*28    | 22,735    | 51-6163   | 97,593    | 51-5-98     | ]   |      |
| un<br>unaj          |           | - 11  | 58,418    | 53-5101  | 73,357     | 51-5-16    | 83,977    | 52-5160   | \$3,211   | 53-6*44     |     |      |
| ing                 |           |       | 1,18,834  | 51-9'05  | 1,08,915   | 54-8-50    | 1,00,787  | 53-9:36   | 2,93,320  | 53-9100     |     | - 1  |
| nion                | ••        |       | 2,635     | 66-5118  | 35,274     | 51-9-00    | 57,260    | 51-10-15  | 63,684    | 51-1100     | 1   | - 1  |
| nion<br>ctoria      | ••        |       | 1,23,861  | 55-246   | 60,757     | 56-7.91    | 12,206    | 53-0-54   | 61,869    | 54-9-12     | 1   |      |
| shna                |           |       | 19,574    | \$3-7188 | 32,650     | 56-1:08    | 51,704    | 53-11-73  | 31,106    | 53-4-84     |     |      |
| est's               |           |       | ***       |          |            |            |           |           |           |             |     |      |
| esta<br>ot recorded |           |       | 81,892    | 55-9*61  | 68,253     | 56-1-88    | 65,749    | 55-3'67   | 30,170    | 55-117      |     |      |
| is recorded         |           |       | 1,76,313  | 54-6:39  | 1,76,035   | 51-8-7     | 1.61.637  | 64-0:53   | 2.06.570  | 03-2-32     |     |      |
|                     | TOTAL     |       | 0,31,540  | 51-2-64  | \$9,47,739 |            | 35,12,797 | 43-9-85   |           | 63-5-58     |     | 3    |

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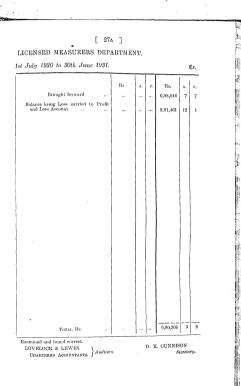
| EASON 1            |           | dec., for<br>BEASON |                    | SEASON 1           | 1                   | Season   |                     | SEASON 1           | 1000-00             | SEASON       | 1000.01              |   |
|--------------------|-----------|---------------------|--------------------|--------------------|---------------------|----------|---------------------|--------------------|---------------------|--------------|----------------------|---|
| 87808 1            | .1923-20. |                     | 1020-21.           |                    |                     |          | 1025*20.            |                    | 1929-66,            | SEAsoa       | 1030-31.             | 5 |
| Quantity.          | Average.  | Quantity.           | Average.           | Quantity.          | Average.            | Quantity | Average.            | Quantity.          | Average.            | Quantity.    | Average.             |   |
| 133                | 53-1-15   | 250                 | 52-10-0            |                    |                     |          |                     | 612                | 56-10-55            |              |                      |   |
| 63,975             | 53-1111   | 74,210              | 53-1-11            | 1,13,990           | 53-2-45             | 1,12,508 | 53-6-47             | 48,581             | 51-0-74             | 58,107       | 51- 2-66             | Ì |
| 36,019             | 51-11-96  | \$5,758             | 54-1-52            | 22,026             | 51-1*40             | 43,907   | 51-5-86             | 32,306             | 54-1-46             | 30,595       | 53- 790              | 1 |
| 5,905              | 51-10-27  | 41,156              | 52-9158            | 37,535             | 53-1149             | 51,517   | 51-0*22             | 31,430             | 53-8-33             | 995          | 56- 8-52             | į |
| \$2,920            | 52-9191   | 1,50,233            | 53-1-53            | 1,37,726           | 52-10-37            | 1,24,048 | 51-8-38             | 1,08,717           | 52-0 79             | 87,091       | 52-5-53              | 1 |
|                    |           |                     |                    |                    |                     |          |                     | 28,615             | 53-8-33             | 35,637       | 53-10*25             |   |
| ,46,229            | 53-1-30   | 6,29,334            | \$3-1.02           | 5,41,314           | 53-1-86             | 6,26,436 | 53-2*24             | 5,37,710           | 53-8'41             | 2,85,233     | 53- 4'61<br>52- 0'05 | 1 |
| 05,997             | 52-5170   | 1,21,978            | 52-4*48            | 1.35,748           | 52-9-85             | 1,63,635 | 51-10.76            | 92,155             | 51-10°65<br>52-7°46 | \$7,911      |                      |   |
| 57,790             | 58-3.65   | 1,10,853            | 52-8*29<br>53-0*39 | 97,989             | 53-0106             | 91,468   | \$3-0'49<br>54-1'46 | 1,31,146           | 52-7-46<br>53-3-38  | <br>2,51,483 | <br>52- 6-39         |   |
| 1,78,835           | 52-6-74   | 2,49,302            | 53-0-39<br>51-8-56 | 2,53,375           | 52-9-19<br>51-4-73  | 3,17,005 | 51-1-16<br>51-8:33  | 2,11,726<br>44,557 | 51-9158             | 2,51,483     | 52- 630<br>52- 713   | 1 |
| ,59,110            | 52-3:03   | 1,63,135            | 51-8-56<br>54-2-44 | 1,38,587           | 51-4-72<br>53-11-03 | 2,04,400 | 51-8:33<br>53-7:51  | 41,007             | 53-9°22             | 12,018       | 53-10°59             |   |
| ,76,493            | 51-5185   | 1,42,217<br>42,135  | 54-2-44<br>54-2-10 | 1,88,108<br>61,936 | 53+11*03<br>51-9*61 | 40,360   | 53-7-51<br>51-3-91  | 33,696             | 51-0"22             | 24,010       | 51- 2.01             | 1 |
| 35,793             | 51-10-03  | 42,135              | \$3-3°H            | 61,1096<br>45,872  | 51-9'61             | 68,036   | 53-9-85             | 51,123             | 52-10-55            | 21,921       | 53- 1.55             |   |
| 31,910             | 53-8-97   |                     | 2050-11            | 45,812             |                     | 68,099   | 20-2755             | 51,125             | 0210 00             | 2,03,853     | 53- 8.10             |   |
|                    | 51-9:29   | 1,50,073            | 52-4-94            | 1,34,773           | 52-2-89             | 1,24,537 | 52-5-03             | 1,67,019           | 53-1167             | 1,72,167     | 53- 5-25             |   |
| 10,999<br>85,465   | \$3-8109  | 1,50,073            | 53-5-96            | 1,40,213           | 53-9-52             | 80,215   | 53-0198             | 1,12,821           | 53-6'90             |              |                      |   |
| 88,465<br>1.53,359 | 51-0'08   | 1,51,708            | 53-6-10            | 1,40,313           | 53-8-35             | 1,52,706 | 51-3:50             | 1,13,576           | 53-2:85             | 86,835       | 53- 0.81             |   |
| 1,13,783           | 53-6.56   | 82,675              | 53-3-21            | 1,16,729           | 51-4-77             | \$3,670  | 53-11-53            | 80.029             | 53-2188             | \$0,319      | 53- 7-78             |   |
| 48,900             | 53-10.80  | 77,499              | 51-6'37            | 78,476             | 51-11-39            | 53,460   | 53-9-15             | 38,230             | 53-11-40            | 618          | 53- 4-10             | 1 |
| 16,925             | 55-3.02   | 59,347              | 53-9167            | 56,742             | 53-11'00            | 56,454   | 52-11-45            | 77,325             | \$3-3-77            | -18,417      | 52-10-43             | 1 |
| 1,00,128           | 53-9'74   | 1,58,653            | 53-7-47            | 1,42,410           | 53-5*82             | 1,18,688 | 53-4-41             | 99,518             | 53-5-17             | 57,473       | 52-10 97             |   |
| 71,538             | 52-11-33  | 1,14,718            | 53-1-21            | 1,30,572           | 53-7-92             | 1,00,296 | \$2-11:09           | 1,69,770           | \$3-0.73            | 1,28,126     | 53- E'98             |   |
| 11,005             |           | 248                 | 52-1.00            | 2,797              | 58-11-86            | 13,506   | 51-1'68             |                    | '                   |              |                      |   |
| 49,391             | 52-2-95   | 86,507              | 53-0110            | 74,452             | 53-2.76             | 20,318   | 65-7:53             | \$ct,721           | 52-11-19            | 57,100       | 52-441               |   |
| 71,127             | 53-2543   | 1,53,828            | 52-11:73           | 1,60,875           | 53-0'78             | 1,39,576 | \$3-0.81            | 1,30,576           | 53-0-57             | 1,31,057     | 52-11-52             |   |
| 1,06,131           |           | \$8,700             | 52-7:60            | 1,45.590           | 51-1-18             | 8,75,275 | 53-11:99            | 1,15.304           | 53-5'04             | 49,714       | 53- 5-58             |   |
| 40,815             | 53-8*63   | 50,313              | 53-5-31            | 52,651             | 51-9:71             | 48,761   | 51-5-86             |                    | 51-11-87            | 81.076       | 55-10-10             |   |
| 4,54,416           | 52-5-74   | 5,32,944            | 53-2-10            | 6,05,626           | \$3-5168            | 4,40,686 | 52-9152             | 5,19,918           | 52-11-18            | 4,47,973     | 52- 984              |   |
|                    |           | 17,330              | 53-5-36            | 92,176             | 51 4*31             | 1,06,056 |                     | - i                |                     | 1,08,269     | 51-0'91              |   |
|                    |           | 7,258               | 53-3-52            | 4,515              | 57-0-58             | 3,019    | 55-10-18            | 1                  |                     |              |                      |   |
| 63,422             | 54-11-04  | 36,543              | 55-1'09            |                    |                     | 1,125    | 54-2.11             | 1                  |                     | 47,068       | <br>51- 9:46         |   |
| 79,470             |           | 1,25,317            | 53-10-46           | 1,56,065           | 55-0.80             |          | \$3-11-82           |                    |                     |              | 54- 9-40<br>54- 6-41 |   |
| 2,62,717           | 53-10-33  | 2,23,478            | 51-5-43            |                    |                     |          | 64-5-88             |                    |                     | 2,14,895     | 55- 9'34             | i |
| 7,508              |           | 7,650               | 53-4104            | 1,11,757           | 55-7'77             | 1,53,320 | 55-1175             |                    | 1                   | 47,003       | 53-10-03             |   |
| 47,743             | 1         | 1                   | 53-2-25            | 1,69,557           | 1                   | 63,704   | 54-9179             |                    | 1.1                 | 68,031       | 53- 7'04             |   |
| 58,931             | 53-7-97   | 63,275              | 53-S*01            | 73,051             | 53-7193             |          |                     |                    | 1000270             | 72,035       | 52. 1.31             | 1 |
|                    |           |                     |                    |                    |                     |          | <br>54-2-40         | 29,958             | 1                   | 1,769        | 54- 9'00             | 1 |
| 17,657             | 55-3'92   | 11,016              | 55-1*06            | 54,381             | 56-1'06             | 39,580   | 54-2-40             |                    | 54-3-85             | 2,27,004     | 51- 5-65             | 1 |

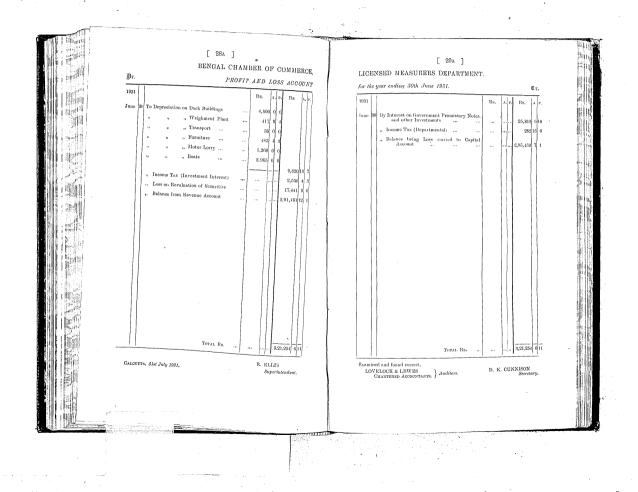
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|--|-----------|---------|---|-----------------------------|------------------|----------|----|----|
|  | BI        | INGAI   | CHAN  | IBE                         | RС               | F COM    | ME | RC |
| Dr. R  |           |         |   |                             |                  | ACCOU    |    |    |
| EXPENDITU  |           |         | Rs.   | A.                          | Т <sub>г.</sub>  | Rs       | T  | 1  |
| ESTABLISHMENT-   |           |         |   | 1                           | 1                | 1        | 1  | 1  |
| Salaries and Wages-  |           |         |   |                             |                  |          |    |    |
| Officers<br>Babus<br>Scalewright and Staff<br>Peous<br>Subordinate Staff<br>Boat Staff<br>Stable Staff<br>Motor Lorry Driver |           |         | 5,57.649<br>72,192<br>29,974<br>13,685<br>30,746<br>4,261<br>681<br>660 | 0<br>9<br>11<br>1<br>7<br>0 | 70585700         | -        |    |    |
| Fees (Officers)-   |           |         |   | -                           |                  | 7,09,843 | 10 |    |
| Early and Late<br>Sunday<br>Holiday<br>Special overtime<br>Time allowances   |           |         | 4,286<br>5,508<br>5,005<br>222<br>7,851                                 | 8<br>0<br>8<br>0<br>0       | 0<br>0<br>0<br>0 | 22,873   |    |    |
| Fees (Medical)   |           |         |   |                             |                  | 22,873   | 0  |    |
| Night Allowances-  |           |         |   |                             |                  |          |    | 1  |
| Officers<br>Babus<br>Peons and Subordinate   | <br>Staff |         | 27,748<br>2,639<br>4,752  | 12<br>7<br>4                | 0<br>0<br>0      | 35,140   | 7  |    |
| Allowances to Peons as<br>Staff-   | ul Subc   | rdinate |   |                             |                  | 30,140   | '  |    |
| Sunday and Holiday   |           |         |   | '                           |                  | 1,154    | 8  | 4  |
| Allowances to Officers-  |           |         | j   |                             |                  | ĺ        |    |    |
| Travelling Expenses<br>Dinghy Hire   |           | -       | 2,057<br>1,481  | 0<br>8                      | 0                | 3,538    | 8  | 0  |
| Carried  | over      |         |   |                             | -                | 7.83,609 | 2  | 0  |

| DENSED MEASURERS DE  | PA | RTMEN   | r.                          |                 |          |    |     |
|--|----|---|-----------------------------|-----------------|----------|----|-----|
| July 19 0 to 30th June 1931.   |    |   |                             |                 |          |    | Cr. |
| REVENUE.   |    | Rs.   | ٨.                          | г.              | Rs.      | ۸. | Р,  |
| Measurement, Jute and Hemp<br>Gumnies<br>Hides and Skins<br>Tohacoo, Cotton, etc.<br>Cased Cargo<br>Sundries<br>Attendances            |    | 1,51,379<br>1.46,059<br>7,831<br>1,924<br>19,070<br>14,925<br>9,258     | 8<br>14<br>5<br>0<br>8<br>4 | 0393990         | 3,49.748 | 14 | 9   |
| Weighment, Jute and Hemp<br>Gunnies<br>Bag Cargo<br>Sandrics<br>Tobscoo, Cotton, etc.<br>Cased Cargo<br>Hides and Skins<br>Attendances |    | 1,09,264<br>1,25,245<br>50,425<br>5,772<br>2,174<br>4,778<br>859<br>420 | 97444940                    | 6 7 9 6 9 7 9 0 | 2,98,940 | 6  | 9   |
| Fers-<br>Mill, Presshonse and Godown<br>Nunday<br>Holiday<br>Rarly and Late  |    | 9,905<br>8,070<br>2,160<br>4,302  | 000000                      | 0<br>0<br>0     | 24,487   | 0  | 0   |
| Sundry Charges as under  |    |   |                             |                 |          |    |     |
| Overtime   |    | 366   | 0                           | 0               |          |    |     |
| Certificates   |    | 3,555   | 8                           | 0               |          |    |     |
| Calculations   |    | 9,821   | 1                           | 5               |          |    |     |
| Labour   |    | 1,913   | 8                           | 8               |          |    |     |
| Miscellancous  |    | 70  | 0                           |                 | 15,720   | 2  | 1   |
| Carried over   |    |   |                             |                 | 6,88.846 | 7  | 7   |

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|  | BEN                              | GA:        | L CHAM  | IBE   | R C   | F COM         | 4EI  | lor    |
| Dr. REVE   |                                  |            |   |   |   | ACCOU1        |      |        |
| EXPENDITU  | RE.                              |            | Rs.   | ۸.  | <sub>P</sub> ,  | R9,           |      | P.     |
| Brought  | forward                          |            |   |   |   | 7,83,609      | 2    | 1.     |
| Pensions<br>Provident Fund<br>Coolle Hire<br>Motor Car Allowances an<br>Rents and Taxes<br>Contribution to Bengal<br>Commerce<br>Uniforms and Clothing<br>Stationery and Printing<br>Inspectors' Allowances<br>Sealewright's Allowances<br>Sealewright's Allowances<br>Sealewright's Allowances  | Chamber<br><br><br>(Officers)    | of<br><br> | 7.780<br>53,792<br>2,374<br>18,337<br>15,346<br>24,000<br>16,702<br>8,296<br>14,400<br>4,800<br>2,400<br>4,500        | 6<br>11<br>13<br>0<br>0<br>15<br>12<br>0<br>0                             | 0<br>2<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |               |      |        |
| UNDRY EXPENSES-  |                                  |            |   | -   |   | 1,72.731      | 1    | 11     |
| Peons' Tram and Dingt<br>Petty Conveyance Chai<br>Peons' Cycle Maintenn<br>Club Contribution<br>Electric Light and Far<br>Telophones<br>Stable Expenses<br>Motor Transport Expenses<br>Boat Expenses<br>Michilaneous Charges<br>Michilaneous Charges | 18<br>18<br>18<br>18<br>18<br>18 |            | $\begin{array}{c} 2,108\\ 501\\ 564\\ 1,200\\ 3,014\\ 3,937\\ 1,806\\ 654\\ 322\\ 558\\ 3,163\\ 679\\ 345\end{array}$ | $9 \\ 4 \\ 14 \\ 0 \\ 13 \\ 3 \\ 1 \\ 10 \\ 3 \\ 2 \\ 3 \\ 4 \\ 14 \\ 14$ |   | -             |      |        |
| Tea & Refreshment Ma<br>Law Charges  | ntenance                         |            | 770<br>51<br>176  | 2<br>1<br>0   | 7<br>6<br>0   | 10,100        |      |        |
| o Insurances   |                                  |            |   |   |   | 19,483<br>843 | 7    | 8<br>0 |
| " Audit Fees   |                                  |            |   |   |   | 2,400         | 2    | 0      |
| , Dock Building (Repairs   | ·                                |            |   |   |   | 2,400         | 6    | 0      |
| , Interest   | •••                              |            |   |   |   | 1,002         | 0    | 1      |
| Toral  | Rs.                              |            |   |   |   | 9,80,308      | 3    | 8      |
| Loss 1<br>Loss 1<br>Calcutta, Sist July 19   | 929-30<br>930-31<br>9 <b>1</b> . | ME         | Rs. 1   | .07,76<br>,91,4   | 04 4  |               | lend | ent.   |





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| BENGA   | L CHAM   | IBE | R O  | F COM    | MEI | R |
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| (Incorporated as  | a Comp   | anj | / un | ider Sec | tio | n |
|   |          |     |      | ICE SH   |     |   |
| CAPITAL AND LIABILITIES.  | Rs.      | Λ8. | Р.   | Rs.      | As  | ] |
| CAPITAL-  | 1        |     |      |          |     | 1 |
| Balance at credit at 30th June 1930                                 | 6,15,000 | 13  | 9    |          |     | ł |
| Less Deficit for the year   | 2,95,159 | 7   | 1    |          |     | l |
| LIABILITIES-  |          |     |      | 3,19,841 | 6   | Į |
| For credit balances on Constituents<br>Accounts                     | 78,883   | 2   |      |          |     |   |
| Sundry Creditors  | 9,348    | 15  | 5    |          |     |   |
| DEFERRED ALLOWANCES-  |          |     | -    | 88,232   | 1   |   |
| Inspectors', Special Duty Officers' and<br>Scalewright's Allowances |          |     |      | 22,645   | 0   |   |
| Narendra Nath Matt  | · (      | - 1 | 1    |          |     |   |
|   |          |     |      | 5,000    | 0   | , |
| Imperial Bank of India  |          |     |      |          | 14  | - |
|   |          |     |      | .        | 1   |   |
|   |          |     |      |          |     |   |
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|   |          |     |      |          |     |   |
|   |          |     |      |          |     |   |
|   |          | 1   |      |          |     |   |
|   |          | j.  |      |          |     |   |
|   |          |     |      |          |     |   |
| Carried over  |          | 1   | 1    | 1        | 1   |   |
| outlied over  |          |     | 4,   | 97,330 6 | 8   | 5 |
|   |          |     | 1    |          | 1   | _ |

# [ 31ʌ ]

# LICENSED MEASURERS DEPARTMENT.

### of the Indian Companies Act, 1882.)

at 30th June 1931.

| PROPERTY AND ASSETS.  | Rs.        | As.    | Р.     | Rs.    | As. | Ρ. |
|---|------------|--------|--------|--------|-----|----|
| FIXED CAPITAL EXPENDITURE-  | 1          |        |        |        |     |    |
| As per last Balance Sheet<br>Less Depreciation for 1930-31                        |            | 0      | 0<br>0 |        |     |    |
| WEIGHMENT PLANT—<br>As per last Balance Sheet<br>Additions during the year        |            | 0<br>9 | 0<br>4 | 31,200 | 0   |    |
|   | 2,160      | 9      | 4      |        |     |    |
|   | 1,643      | 0      | 0      |        |     |    |
| Less Depreciation for 1930-31   | 517<br>417 | 9<br>9 | 4      | 100    | 0   | 0  |
| MEASUREMENT PLANT —<br>As per last Balance Sheet<br>Additions during the year     |            | 0<br>6 | 0<br>5 | 20     | 6   | 5  |
| MEASUREMENT CALCULATORS   |            |        |        | 80     | 0   | 0  |
| DEPARTMENTAL TRANSPORT—<br>As per last Balance Sheet<br>Additions during the year | 50<br>35   | 0      | 0      |        |     |    |
| Less Depreciation for 1930-31   | 85<br>35   | 0<br>0 | 0<br>0 | 50     | 0   | 0  |
| FURNITURE—<br>As per last Balance Sheet<br>Additions during the year              |            | 0<br>4 | 0<br>3 |        |     |    |
| Less written off for lost gear  | 511<br>8   | 4<br>0 | 3<br>0 |        |     |    |
| " Depreciation for 1930-31  | 503<br>403 | 4      | 3<br>8 | 100    | 0   | 0  |
| MACHINERY<br>As per last Balance Sheet  |            |        |        | 50     | 0   | 0  |
| DEPARTMENTAL BOATS-<br>As pur last Balance Sheet<br>Less Depreciation for 1930-31 |            | 0      | 0      | 8,935  | 0   | 0  |
|   |            | -      |        | 40,535 | 6   |    |
| Carried over  |            |        |        | 40,555 | 1 0 | 1  |

| - 11 - 11 - 11 - 11 - 11 - 11 - 11 - 1 |                              | (Incorporated   | t as a    | Com     | oany    | une    | ' COMM<br>dor Sec<br>CE SHI | tion     | 20 |
|--|------------------------------|-----------------|-----------|---------|---------|--------|-----------------------------|----------|----|
|  |                              | Brought forward |           | Ня.<br> | As.<br> | Р.<br> | Rs.<br>4,97,330             | Ав.<br>6 |    |
|  |                              |                 |           |         |         |        |                             |          |    |
|  |                              |                 |           |         |         |        |                             |          |    |
|  |                              |                 | wante (A) |         |         |        |                             |          |    |
|  |                              |                 |           |         |         |        |                             |          |    |
|  | •<br>•                       |                 |           |         |         |        |                             |          |    |
|  |                              | Total Rs.       |           |         |         | 4      | 97,330                      | 6        | 8  |
|  | CALCUTTA,<br>Bist July 1981. | }               |           |         |         | 1      | ELLIS<br>Superint           |          | _  |
|  |                              |                 |           |         |         |        |                             |          |    |

# [ 884 ]

# LICENSED MEASURERS DEPARTMENT.

#### of the Indian Companies Act, 1882.)

at 30th June 1931.

|  | Rs.            | As,   | Р.   | Rs.         | As.  | Р.   |
|--|----------------|-------|------|-------------|------|------|
| Brought forward  |                |       |      | 40,535      | 6    | 5    |
| Motor Lorry  |                |       |      |             |      |      |
| As per last Balance Sheet  | 2,500<br>1,200 | 0     | 0    |             |      |      |
| In the second se |                |       | -    | 1,300       | 0    | 0    |
| MOTOR CARS ON RIRE-  |                |       |      |             |      |      |
| As per last Balance Sheet  | 15,441         | 10    | 8    |             |      |      |
| Additions during the year  | 7.200          | 0     | 0    |             |      |      |
|  | 22,641         | 10    | 8    |             |      |      |
| Less Amount paid up by hirers  | 11.141         | 10    | 8    | 11,500      | 0    | 0    |
|  |                |       |      | 1           |      |      |
| STORES-<br>Stock at 30th June 1931, (at cost)  |                |       |      | 654         | 7    | 3    |
| Sundry Debtors   | 89             | 3     | 3    |             |      |      |
| Due by Constituents  | 6,827          | ĩ     | 1 ï  |             |      |      |
| -  |                | -     |      | 6,916       | -1   | 4    |
| SECURITIES-  |                |       |      |             |      |      |
| 5% Income-tax Free Loan 1945-55<br>Rs. 50,000/- at Rs. 100//2  | 50.062         | 8     | 0    |             |      |      |
| 4% Government Security Loan 1960-70  |                | 0     | 0    |             |      | 1    |
| Rs. 60,000/- at Rs. 72/12/<br>5% Government Security Loan 1939-44  | 43,650         | 0     |      |             |      | 1    |
| Rs 3,23,700 at Rs. 93/8/-  | 3.02.659       | 8     | 0    |             |      | Į.   |
| 20 Shares of the Imperial Bank of India<br>(partly paid) at Rs. 258/- per share  | 5,160          | 0     | 0    | 4,01,532    | 0    | 0    |
|  |                |       |      | 4,01,002    | 0    |      |
| Amount of interest due on Govern-  |                |       |      |             |      |      |
| ment Loans etc   |                |       |      | 8,645       | 14   | 8    |
| Security Deposit Investments-  |                |       |      |             |      |      |
| Narendra Nath Mukherjee  |                |       |      |             |      |      |
| 31% Government Promissory Notes at<br>face value   |                |       |      | 5,000       | 0    | 0    |
|  |                |       |      |             |      |      |
| JNBILLED WORK-<br>For Sundry Weighments and Measure-   |                |       |      |             | )    |      |
| ments carried out during the month   |                |       |      | 21,022      | 6    | 6    |
| of June 1931 not charged at date   |                |       |      | 21,022      | ľ    |      |
| In hand  |                |       |      | 223         | 15   | a    |
|  |                | 1     |      | 4,97,330    | 6    | - 8  |
| TOTAL RS   |                |       |      | 4,97,330    | 0    | 1°   |
| We beg to report that we have audi   | ted the B      | aland | e Sl | nect of the | Ber  | igal |
|  |                |       |      |             |      |      |
| the above set forth, and have obtained all the<br>equired. In our opinion such Balance S   |                |       |      |             |      |      |
| squired. In our opinion such issiance of<br>w, and exhibits a true and correct view of<br>scording to the best of our information and  | the state      | of tì | ie D | opartment's | alla | ars. |

LOVELOCK & LEWES CHARTERED ACCOUNTANTS, Auditors.

D. K. CUNNISON Secretary.

|   | TERCE RECEIPTION    |
|---|---------------------|
| _   |                     |
| [ 34A ]   |                     |
| BENGAL CHAMBER OF COMMERCE.   |                     |
| LICENSED MEASURERS DEPARTMENT,<br>PROVIDENT FUND.   |                     |
| Calcutta, 21st August 1931.<br>The PROVIDENT FUND.  |                     |
| DEAR SIRS,  |                     |
| We have the pleasure to enclose herewith the accounts of<br>the Provident Fund for the year ending 30th June 1931.  |                     |
| Profit and Loss Account :   |                     |
| There is a surplus on this account of Rs. 41,145-11-11  |                     |
| made up as follows :  |                     |
| Interest on Securities, 66,806 12 11<br>Subscriptions and Contributions<br>with interest thereon forfeited 5.338 9 7  | PROVIDENT FUND:     |
| With interest thereon forfacted     5,338     0     7       Less for :=     Security     72,145     6       Net. Loss on revaluation of     Security     72,145     6       Audit Ress      25,909     15     0       Income Tax on Investment      4,579     5     7       Sundry Expenses      4,679     5     7       Sundry Expenses      260     6     20,999     10     7       Rs.     41,145     11     11     Rs.     41,145     11     11       This Surplus of Rs. 41,145-11-11     Ins been divided pror rata     between the employees contributing to the fund on the basis of the balance standing at their credit on the 30th June 1931. This surplus divided yields Rs. 2-14-11-14739 Pre rest. on the amount at credit of each employee.     15 | LIST OF SECURITIES. |
| Subscriptions for the year were   |                     |
| Yours faithfully,   |                     |
| LOVELOCK & LEWES  |                     |
| Managers.   |                     |
|   |                     |
|   |                     |
|   | artificia           |

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14年 1914 in: CHINH 140 івь

# [ 36a ]

BENGAL CHAMBER OF COMMERCE

DEPARTMENTAL

#### LIST OF Year of Issue, Market value on 30th June 1930. Nominal value, Re. Rs. A. P. Rs. A. P. 28,000 Government Promis-sory Notes 10,000 Calcutta Municipal Debentures $\begin{array}{c} \begin{array}{c} & & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & \\ & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & \\ & & & & & \\ & & & & & \\ & & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & & \\ & & & & & &$ 34% 65 4 0 18,857 4 0 1902-3 1903-4 1904-5 1906-7 1907-8 1909-10 1910-11 1912-13 94 8 0 4,000 Colentts Fort Trust 1,000 Distances ... 1,000 Dis ... 1,0 98 0 0 94 0 0 90 8 0 90 0 0 90 0 0 90 8 8 98 8 0 88 4 0 88 0 0 85 0 0 84 0 82 81 8 0 1000 1903 1905 1906 1906 1907 1907 1907 1907 1909 1911 1912 1913 1902 73 0 0 5,110 0 0 43% 1902 96 0 0 6,240 0 0 10.060 Deletitures 10.060 Deletitures 5.000 Imperial Bank of India 10 shares at India 10 shares at Ka. 500 shower Tax Pree Lorn 2.45,000 Government Scenr-ity Lan 90,000 Da 4 % 1905 $\begin{array}{ccccccccc} 9,100 & 0 & 0 \\ 7,700 & 0 & 0 \\ 9,400 & 0 & 0 \end{array}$ 1905 1904 43% 1,301 8 0 13,015 0 0 5% 101 5 0 4,91,365 10 0 99,000 98,800 1,48,700 30,000 $\begin{array}{ccccccc} 75 & 15 & 0 \\ 89 & 14 & 0 \\ 97 & 7 & 0 \\ 96 & 5 & 0 \\ 87 & 0 & 0 \end{array}$ Do. Do. Do, Do, 5 % 43% 14,06,400 Carried over ... 12,93,219 11 0

# [ 87A ]

LICENSED MEASURERS DEPARTMENT.

PROVIDENT FUND.

| SECURITIES. |   |
|-------------|---|
|             | _ |

| Nominal<br>value,   |   |             | value on<br>ne 1931.      |             |     | Increa | se.        |     | Deerea         | se.    |     | Year<br>Repay-<br>able, |
|---|---|-------------|---------------------------|-------------|-----|--------|------------|-----|----------------|--------|-----|-------------------------|
| Rs.   | Rs, a.  | Р.          | Rs.                       | ۸.          | p.  | Rs,    | ۸.         | P.  | Rø,            | ٨. :   | e.  |                         |
| 28,900 312  | 60 8  | 0           | 17,484                    | 8           | 0   |        |            | 1   | 1,372          | 12     | 0   |                         |
| $\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$                  | $   \begin{array}{rrrr}     95 & 6 \\     93 & 4 \\     89 & 14   \end{array} $ | 0<br>0<br>0 | 9,537<br>13,521<br>17,975 | 8<br>4<br>0 | 000 | 108 1  | $^{8}_{2}$ | 0   | 125            | 0      | 0   | 1932<br>1933<br>1934    |
| 23,500 4 2  | 84 0  | ŏ           | 20,680                    | ŏ           | ŏ   |        |            |     | 120            | 0      | ٩   | 1936                    |
| 11,500 4 2  | 86 0  | 0           | 9,890                     | 0           | 0   | 57     | 8          | 0   |                |        |     | 1937                    |
| 30,000 4 2  | 84 0  | 0           | 25,200                    | 0           | 0   |        | 0          | 0   |                |        | 1   | 1939                    |
| - 8,000 4 2<br>9,000 4 2  | 83 14<br>80 -0  | 0<br>0      | $^{6,710}_{7,200}$        | $_0^0$      | 0   |        | 0<br>0     | 0   |                |        | 1   | $1940 \\ 1942$          |
| $\begin{array}{cccccccccccccccccccccccccccccccccccc$                  | 100 0   | 0           | 4,000                     | 0           | 0   | 80     | 0          | 0   |                |        |     | 1930                    |
| $-1,000 + \frac{3}{2}$<br>$-1.500 + \frac{3}{2}$                      | 93 0<br>90 4  | 0           | 930                       | .0          | 0   |        |            | 1   | 10             | .0     | 0   | 1933<br>1935            |
| 1,500 4 5   | 90 4<br>88 0  |             |                           | 12<br>0     | 0   |        |            | - 1 | 3<br>20        | 12     | ŏ   | 1935                    |
| 1,000 4 5   | 88 4  |             | 880<br>882                | 8           | ŏ   |        |            |     | 17             | š      | ŏ   | 1936                    |
| 3.000 4   | 86 0  |             | 2,580                     | ő           | 0   |        |            |     | 75             | ŏ      | 0   | 1937                    |
| 27,000 4  | 87 0  |             | 23,490                    | ŏ           | ŏ   |        |            | 1   | 337            | 8      | 0   | 1937                    |
| 7,500 4   | 87 0  | - ő -       | 6,525                     | ŏ           | 0   |        |            |     | 75             | Ó.     | -0  | 1937                    |
| 6,000 4   | 84 8  | 0           | 5,070                     | 0           | 0   |        |            | 1   | 30             | 0      | Ő,  | 1939                    |
| 8,500 4   | 82 0  |             | 6,970                     | 0           | 0   |        |            | - 1 | 170            | 0      | 0   | 1941                    |
| $38,500 - 4 \\ -6,000 - 4$  | 81 4  |             | 31,281                    | 4           | 0   |        |            | - 1 | 481<br>30      | 4      | 0   | 1942<br>1945            |
|   | 81 (  |             | 4,860                     | 0           | 0   |        |            | - 1 |                |        |     |                         |
| 7,000 4 1   | 70 (  | 0           | 4,900                     | 0           | 0   |        |            |     | 210            | 0      | 0   |                         |
| 6,500 43  | 97 8  | 8 0         | 6,337                     | 8           | 0   | 97     | 8          | -0  | •••            |        |     | 1932                    |
| $   \begin{array}{r}     10,000 & 4 \\     10,000 & 4   \end{array} $ | 91 0  | 0 (         | 9,100                     | -0          | 0   |        |            | - ( |                |        |     | 1935                    |
| 10,000 4  | 75 8  |             | 7,550                     | - 0         | 0   |        |            |     | 150            | 0      | 0   |                         |
| 10,000 41   | 94 >  | 3 0         | 9,450                     | 0           | 0   | 50     | 0          | 0   |                |        |     | 1934                    |
| 5,000   | 1,045 (   | 0 (         | 10,450                    | 0           | 0   |        |            |     | 2,565          | 0      | 0   |                         |
| 4,85,000 5  | 100 5   | 2 0         | 4,85,606                  | 4           | 0   |        |            |     | 5,759          | 6      | 0   | 1945                    |
| 2,45,000 4  | 72 1  |             | 1,78.237                  | 8           | 0   |        |            |     | 7,809<br>1,012 | 6<br>8 | 0   |                         |
| 99,003 4  | 88 19   |             | 79,875                    | 0           | 0   | / ···  |            |     | 926            | 4      | ŏ   | 1935                    |
| 98,800 5<br>1,48,700 5  | 96 8  |             | 95,342<br>139,034         | 0           | 0   |        |            |     | 4.182          | - 3    | - 0 |                         |
| 2,45,000 4<br>90,003 4<br>98,800 5<br>1,48,700 5<br>30,000 41         | 93<br>82 8  |             | 24,750                    | 0           | õ   |        |            |     | 1,350          | ő      | ŏ   |                         |
| 4,06,400  | Carried   | over        | 12,67,653                 | 8           | 0   | 1,146  | 4          | 0   | 26,712         | 7      | 0   |                         |

|   |            | 38a ]                |                    |  |
|---|------------|----------------------|--------------------|--|
|   | BEN        | GAL OH               | AMBER OI           | 7 COMMERC  |
|   |            |                      | DE                 | PARTMENTA  |
|   |            |                      |                    | LIST 0   |
| Nominal value.                                    |            | Year<br>of<br>Issue, | Market<br>Ju       | value on 30th<br>1e 1930.                            |
| Ra  |            |                      | Rs. л. р           | Rs. A. F.  |
| 14,06,400 Forward                                 |            |                      |                    | 12,93,219 11 0                                       |
| Securities purchased<br>during the year.          |            |                      |                    |  |
| 30,000 Income Tax Free<br>Loan                    | 5 %<br>5 % |                      | 101 4 0<br>100 4 0 | $\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$ |
| 4,91,400<br>Securities repaid<br>during the year. |            |                      |                    | 13,77,263 7 0  |
| 4,000 Calcutia Port Trust<br>Debentures           | 4 %        | 1900                 | 98 0 O             | 3,920 0 0  |
| 40,00   |            |                      |                    | 13,73,343 7 0  |
|   |            |                      |                    |  |
|   |            |                      |                    |  |
|   |            |                      |                    |  |
|   |            |                      |                    |  |
|   |            |                      |                    |  |
| et loss on revaluation of securiti                | es         |                      |                    |  |

# [ 39A ]

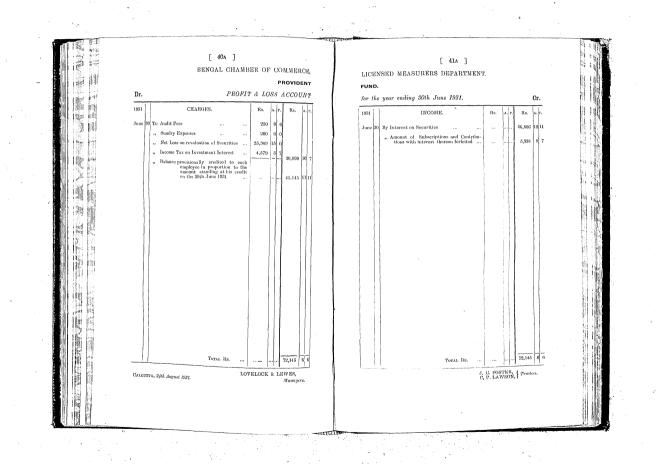
LICENSED MEASURERS DEPARTMENT.

### PROVIDENT FUND.

ECURITIES.

771531

| Nominal<br>value,                              | Market<br>30th Ju      | value on<br>me 1931.                                   | Increase.              | Decrease.               | Year<br>Repay-<br>able. |
|--|------------------------|--|------------------------|-------------------------|-------------------------|
| Rs,<br>14,06,400                               | Rs. s. p.              | Re, x. p.<br>12,67,653 8 0                             | Rs. A, P.<br>1,146 4 0 | Rs. A. P.<br>26,712 7 0 |                         |
| 30,000 5 2<br>5,000 5 2<br>50,000<br>14,91,400 | 100 2 0<br>100 2 0<br> | 30,037 8 0<br>5,006 4 0<br>48,656 4 0<br>13,51,353 8 0 |                        | 337 8 0<br>6 4 0<br>    |                         |
| 4,000 4 %                                      | 100 0 0                | 4,000 0 0<br>13,47,353 8 0                             |                        |                         |                         |
|  |                        |  | 1,146 4 0              | 27,056 3 0<br>0 15 0    |                         |



|                                       | [ 42A ]   |
|---------------------------------------|---|
|                                       | BENGAL CHAMBER OF COMMERCE                                  |
|                                       | PROVIDENT   |
|                                       | BALANCE SHRET as  |
|                                       | LIABILITIES. Rs. A. r. Rs. A. r.                            |
|                                       | Employees' Subscriptions 7,21,839[15] 6                     |
|                                       | Departmental Contribution to Employees 7.22,3481 710        |
| Blair Greet                           | Capital 20,000 0  |
|                                       | Retiring Bonus Account 4.645 0 0                            |
| Chi Int                               | Income Tax on Investment Interest and Audit Fees 2,101-15 0 |
|                                       | Forfeited Fund Suspense Account 2,019 0                     |
|                                       | 14,72,954 6 4   |
|                                       |   |
|                                       |   |
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|                                       |   |
|                                       |   |
|                                       | 14,72.054 6 4   |
|                                       | TOTAL Rg.   |
|                                       | CALCUTTA, 24th August 1931. LOVELOCK & LEWES,<br>Managers.  |
|                                       | Mantigers.  |
|                                       |   |
|                                       |   |
|                                       |   |
|                                       |   |

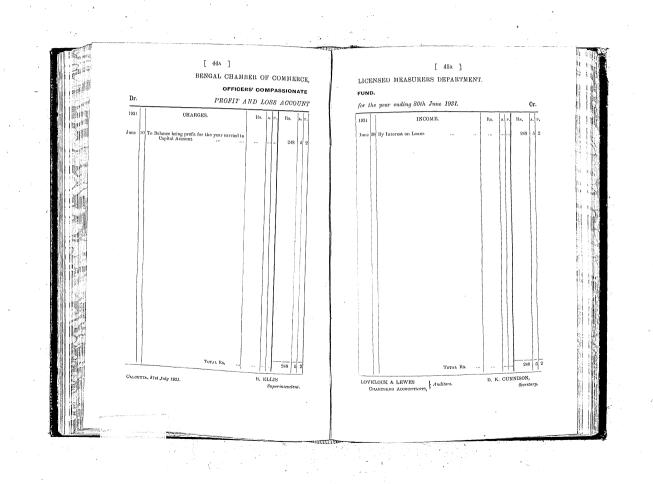
# [ 43A ]

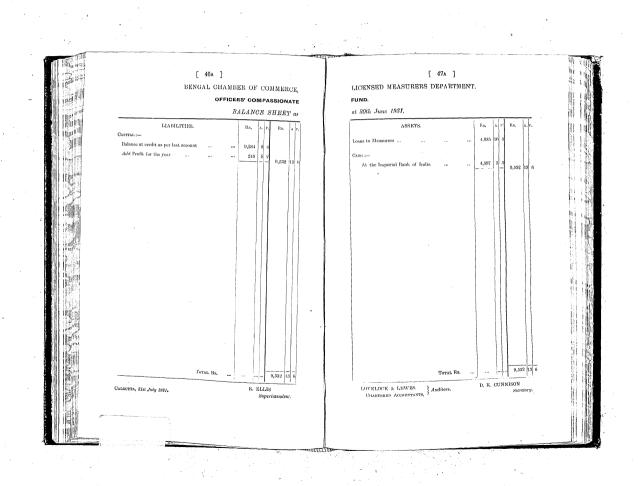
LICENSED MEASURERS DEPARTMENT.

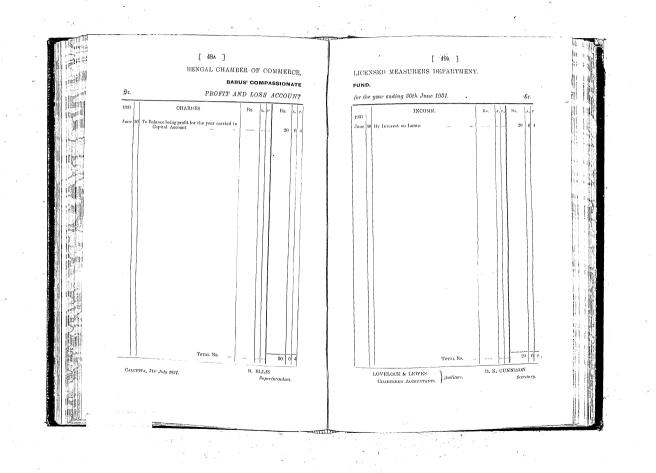
#### FUND ACCOUNT.

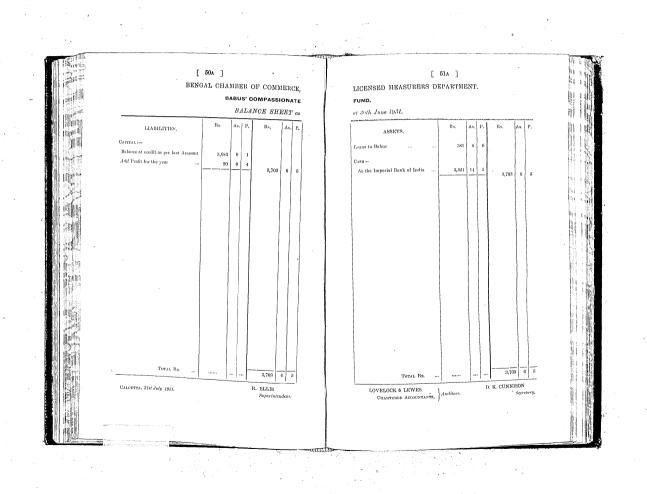
at 30th June 1931.

| . 30th June 1931.   |                              |
|---|------------------------------|
| ASSETS.   | R8, A, P. R8, 1, P.          |
| 35 per cent. Government Promissory Notes                                      | 17,484 8 0                   |
| Rs. 28,900-0-0 @ Rs. 60-8-0   | 11,109 0 0                   |
| 4 per cent Calcutta Municipal Depentures<br>Rs. 10,000-0-0 @ Rs. 95-6-0       | 9.537 8 0                    |
|   | 13,521 4 0                   |
| 20,000-0-0 @ 89-14-0  | 17,975 0 0                   |
| 23,500-0-0 @ ., 88-0-0  | 20,680 0 0                   |
| , 11,500-0-0 (m ,, 86-0-0   | 9,890 0 0                    |
| 30,000-0-0 @ . 84-0-0   | 25,200,0,0<br>6.710,0,0      |
| , s.000-0-0 @ ., 83-14-0<br>9.000-0-0 @ 80-0-0                                | 7,200 0 0                    |
|   | 1,200 0 0                    |
| Rs. 1,000-0-0 @ Rs. 93-0 0  | 930:0                        |
| 1,500-0-0 /4 90-4-0   | 1,353 12 0                   |
| 1,000-0-0 @ , 88-0-0  | 880 0 0                      |
| , 1,000-0-0 @ , 88-4-0  | 882 8 0<br>2.587 0 0         |
| , 3,000-0-0 @ ,, 86-0-0   | 2,35.1 0, 0                  |
| , 27,000-0-0 @ , 87-0-0<br>7 500-0-0 @ 87-0 0                                 | 6,525 0 0                    |
| . 000 0 0 G SI S 0  | 5,070 0 0                    |
| , 8,500-0-0 G , 82-0-0  | 6,970 0 0                    |
| , 38,500-0-0 @ , 81-4-0   | 31,281 4 0                   |
| , 6,000-0-0 @ ,, S1-0-0   | 4,860) 0/ 0                  |
| 4 per cent. Bombay Improvement Trust  | 4,900 0 0                    |
| Debentures Rs. 7,000 0.0 @ Rs. 70-0-0   | 4,000 0 0                    |
| 4 per cent. Rangeon Municipal Debentures<br>Rs. 6,500-0-0 @ Rs. 97-8-0        | 6,337 8 0                    |
| 4 per cent. Rangoon Port Trust Debentures                                     |                              |
| Rs. 10,000-0-0 @ Rs. 91-0-0   | 9,100 0 0                    |
|   | 7,550 0 0                    |
| 44 per cent. Rangoon Port Trust Debentures                                    | 9,450 0 0                    |
| Rs. 10.000-0-0 @ Ks. 01-8-0   | 5,100 0 0                    |
| 10 Shares of Imperial Bank of India<br>Rs. 5,000-0-0 @ Rs 1,045-0-0 per share | 10,450 0 0                   |
| 5 per cent. Income Tax Free Loan (1940-55)                                    |                              |
| <sup>*</sup> D <sub>0</sub> 5 30 603.0.0 fo Rs 100.2-0 ···· ]                 | 5.20,650 0 0                 |
| 4 ner cent. Government Security Loan (1960-70)                                |                              |
|   | 1,78,237 8 0                 |
| 4 per cent. Government Security Loan (1934-37)                                | 79,875 0 0                   |
| NS. 30,000-070 (S N. 00-12 C Lean (1935)                                      |                              |
| Rs. 98,800-0-0 @ Rs. 96-8-0   | 95,342 0 0                   |
| 5 way cont Government Security Loan   |                              |
| (1020 11) D= 1.48 700-0-0 @ Rs. 93-8-0  | 1,39,034 8 0                 |
| 44 ner cent, Government Security Loan (1953-007)                              | $24.750^{0}0^{0}0$           |
| Rs. 30.000-0-0 @ Rs. 82-8-0 ····  | 49 650 A 0                   |
| Indian Treasury Bills Rs. 50,000 0-0  |                              |
| Accrued Interest on Government Paper, Muni-                                   | 19,168 8                     |
| ripal Debentures and other Investments  | 1,06,432 5                   |
| Cash at the Imperial Bank of India  | 1,00,432 0                   |
| TOTAL RS  | 14,72,954 6                  |
| 101% 16   |                              |
|   | J. C. FOSTER<br>C. P. LAWSON |
|   | U. F. DAMOUNI                |











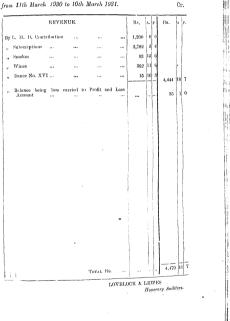
|                            |         |         |       | to Mandalan de service |            | - interior |
|----------------------------|---------|---------|-------|------------------------|------------|------------|
|                            | _       |         |       |                        |            |            |
|                            | [       | 52A     | ] .   |                        |            |            |
|                            | BEN     | GAL     | СНАМВ | ER OF C                | OMMERCE    |            |
|                            |         |         |       |                        | EASURERS   | . 1        |
| Dr. REV                    | ENUE .  | IND     | EXPEN |                        | ACCOUNT    |            |
|                            |         | _       |       |                        |            |            |
| EXPENI                     | DITURE. |         |       | Rs. A. P.              | Rs. A. P.  |            |
| To Refreshment Account     |         |         |       | 172 11 8               |            |            |
| ., Establishment           |         |         |       | 1,313 0 0              |            |            |
| ., Library Expenses        |         |         |       | 507 3 4                |            | [          |
| , Football Expenses        |         |         |       | 126 12 0               |            |            |
| " Hockey Expenses          |         |         |       | 176 2 0                |            |            |
| ., Cricket Expenses        |         |         |       | 704 5 0                |            |            |
| ., Tennis Expenses         |         |         |       | 319 7 0                |            |            |
| , Miscellaneous Charges    |         |         |       | 512 0 10               |            |            |
| , Uniforms and Clothing    |         |         |       | 17 8 0                 |            |            |
| , Stationery and Printing  |         |         |       |                        |            |            |
| ., Tent Building Maintenan |         |         |       | 41 13 0                |            | 1          |
| , Dance No. XVII           |         |         |       | 332 5 0                |            |            |
| , Pienie No. I             |         |         |       | 56 L2 6                |            | a los      |
|                            |         |         |       | 200 0 3                | 4,479 11 7 |            |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            | - (        |
|                            |         |         |       |                        |            | - 1        |
|                            |         |         | 1     |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            |         |         | -     |                        |            |            |
|                            |         |         |       |                        |            |            |
|                            | To:     | FAL RS. |       |                        | 4,479 11 7 |            |
| CALCUTTA, 26th March 1     |         |         |       |                        |            |            |
|                            | x51.    |         |       |                        |            | 1          |
|                            |         |         |       |                        |            |            |
|                            |         |         |       |                        |            |            |

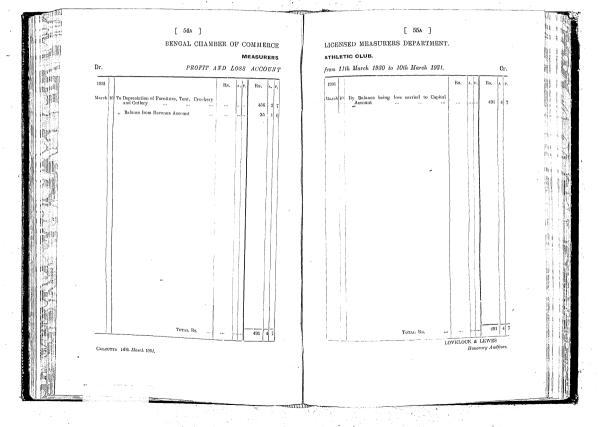
[ 53A ]

LICENSED MEASURERS DEPARTMENT.

ATHLETIC CLUB.

from 11th March 1930 to 10th March 1931.







| ME.   | P.         Rs.         As.         P.           10               10 |
|---|---|
| ME.<br>BA<br>CAPITAL & LIABILITIES. Rs. As.<br>AsyTAL<br>Balmee as per last Balance Sheet 4,647 9<br>Less Lors for the year 401 4 | ASURERS ATHLETIC  |
| CAPITAL & LIABILITIES. Ro, As,<br>Asyrat<br>Bahnce as per last Bahnce Sheet 4,647 9<br>Less Lors for the year 401 4               | P. Rs. As. P.<br>10   |
| API7AL<br>Balance as per last Balance Sheet 4,647 9<br>Less Loss for the year 491 4   | 10  |
| Balance as per last Balance Sheet 4,647 9<br>Less Lors for the year 491 4   | 7   |
| Less Lues for the year  | 7   |
|   |   |
| ONDRY LIABILITIES-  |   |
|   |   |
| For goods supplied, wages, etc  | 269 1 8   |
|   |   |
| Total Rs  | 4,425 6 11  |

# [ 67K ]

LICENSED MEASURERS DEPARTMENT.

CLUB.

at 10th March 1981.

| PROPERTY AND ASSETS.                                   | Rs.        | As.                                   | Р.     | Rs.   | As. | Р, |
|--|------------|---------------------------------------|--------|-------|-----|----|
| leastronk-   |            |                                       |        |       |     |    |
| As per last Balance Sheet<br>Additions during the year | 450<br>7   | $\begin{bmatrix} 15\\ 8\end{bmatrix}$ | 4      |       |     |    |
|  | 458        | 7                                     | 4      |       |     |    |
| Less Depreciation                                      | 91         | 11                                    | 0      | 366   | 12  | 4  |
| ľ£87   |            |                                       |        | 1     |     |    |
| As per last Balance Sheet                              | 991        | 9                                     | 2      |       | - 1 |    |
| Less Depreciation at 20% on<br>Rs. 1,652-10-0          | 330        | 8                                     | 5      | 661   | 0   | 9  |
| CROCKERY AND CUTLERY-                                  |            |                                       |        |       |     |    |
| As per last Balance Sheet<br>Additions during the year | 153<br>16  | 12<br>12                              | 0<br>0 |       |     |    |
|  | 170<br>34  | 1                                     | 0      |       |     |    |
| Loss Depreciation                                      | PG         |                                       |        | 136   | 0   | 10 |
| OUTSTANDINGS   |            |                                       |        |       |     |    |
| Sales of Wines, Smokes and<br>Refreshments             | 233        | 10                                    | 0      |       |     |    |
| Contribution and Subscriptions                         | 104<br>189 | 5                                     | 4      |       |     |    |
| Members' Gear Supply<br>Tennis                         | 46         | Ō                                     | ő      |       |     |    |
| Danco  | 421        | 9                                     | _      | 995   | 0   | 4  |
| Advance Payment-                                       |            | 1                                     |        |       |     |    |
| Subscriptions to "Statesman" un-<br>expired            |            |                                       |        | 25    | 4   | 6  |
| STOCK OF WINES ETC                                     |            |                                       |        |       | 1   |    |
| At cost, as per statement signed<br>by Hony. Secretary |            |                                       |        | 266   | 4   | 9  |
| CASH   |            |                                       |        |       | 1.  | 1  |
| With the Imporial Bank of India                        |            |                                       |        | 1,974 | 18  |    |
| Toral Rs   |            |                                       |        | 4,420 | 1   | 11 |

WELOCK & LEWES Honorary Auditors.

| Bursh             |   |   |    |  |   |       |
|-------------------|---|---|----|--|---|-------|
| - Aleman          |   |   |    | [ 59A ]  |   |       |
| 18                |   |   |    | BENGAL CHAMBER OF C  | OMMERCE.  |       |
| FILE .            |   |   |    | LICENSED MEASURERS DEP.  | ARTMENT.  |       |
|                   |   |   | Sc | hedule of charges for measuring and we<br>and revised with effect from 1s  |   |       |
| Elet              |   |   |    | (1) All rates and charges shown in th  | ac subjoined list are net.  |       |
| 刻雕                |   |   |    | (2) The schedule rates are as follows  | :   |       |
| N.                |   | - |    |  | Per ton of 50 cubic feet<br>or 20 hundredweight for<br>measuring or weighing<br>up to ten per cent. of<br>the packages. |       |
|                   |   |   |    | <ul> <li>(a) For leather, kips, hides, skins,<br/>hide cuttings, fleshings,<br/>etc. in bales or bundles.</li> </ul> | 10 Annas.   |       |
| 13415             |   |   |    | ,, oil, guts, skins, lard,<br>rosin, coffee, soda, etc. in   | Б.,   |       |
|                   |   |   |    | casks, drums or barrels.   |   |       |
| nul -             |   |   |    | ,, shellac, indigo, tea, ghee  |   |       |
| 5                 |   |   |    | etc. in boxes, cases or  |   |       |
| 1512              |   |   |    | chests.<br>,, jute, hemp, tobacco, cot-  |   |       |
| n hitti           |   |   |    | ,, jute, hemp, tobacco, cot-<br>ton, kapok, fibres, and  |   | - 1 I |
| 100               |   |   |    | similar articles in bales or   |   | 415 1 |
| er.<br>Utalizzati |   |   |    | bundles.   | 21,   |       |
| il il in t        |   |   |    | ,, gunnies, hessians, twine,   |   |       |
|                   |   |   |    | wool, yarn etc. in bales.<br>,, cereals and seeds in bags  |   |       |
| r man             |   |   | 1  | ,, cereals and seeds in bags<br>and sundry commodities   |   |       |
| and the           |   |   | 1  | in sacks, pockets and  |   |       |
| 2.1               |   |   | 1  | baskets.   | Per ton of 20 hundred-  |       |
|                   |   |   |    |  | weight for weighing one   |       |
|                   | · · · ·   |   |    |  | hundred per cent. of the  |       |
|                   |   |   |    |  | bulk.   |       |
|                   |   |   | 1  | (b) For coal, coke, pig-iron, man  |   |       |
|                   |   |   | 1  | ganese ore and other goods<br>in bulk.   |   |       |
|                   | the second se |   |    | in Duik.   |   |       |
|                   | p. 1. 197   |   |    |  |   |       |
| IIIIII K          |   |   | (  |  |   |       |



### [ 60A ]

(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 of 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 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

### [ 61<sub>A</sub> ]

(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 effect 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 F.M. and 7 F.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.

Calculta, May 1930.

### [ 62A ]

#### 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 Toomage Schedule be altered as follows m accordance with the Resolution proposed and adopted by the mercentile community at their meeting on the 3rd July 2833, and in accordance with the notice itsued by the Chamber of Commerce, on the 4th July 1883, under rule 53 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 Bengul Chamber of Commerce.
- 2.—Thus the measurement be taken at place of shipment, i.e., experting 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.
- 9 .- That such measurement be final.
- That in case of shut-out cargo or cargo transferred from one vessel to another, original measurements to hold good.
- 5 .- But that any cargo re-landed be re-measured.
- That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship, forther, that all expanses connected with the measurement thereof to payable by the shippers.
- 8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah for shipment direct by boat be measured by the Sworn Measurers in the Railway Company's shed while being removed in actual course of abipment.
- 9.—That all haled cargo prossed at, or exported from, any of the Presshouses to which a Sourr Measurer may be attached be treasted in the manner as jute, and as provided for in the second Resolution.
- 10.—That gunny hales packed at, or exported from mills, within the limita of the port, he also measured as described in the second Resolution.
- 11. -That gramp bales or other cargo experied by heat direct from outsite the limits of the purt he measured by the Smorn Measurers on the dect of the ship or alsognishe but it shall be optional with outside mills and preem-heases to make arrangements with the Managing Domnities, on such terms as may be minimally agreed on, for the measurements in assorithme with the. A market in the Managing attendance of Swern Measurers at their outside applying markets for measurements in assorithme with the.

#### [ 63A ]

- 12.—That all labil, cased, or other eargo not provided for in any of the foregoing Resolutions and which at present in mesured on this nide under any of the tonange schedules now in use in the Port, erwideln may require to be measured on the indi, by a special arrangement made between abipters and ship, that all each carge be meamered on the Caston Hease Wharf (if for expect by total) or in the jetty abeds (if for shipment through the jettics) by the Swern Meanergers.
- 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.

# [ 64A ] 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 refurned to the Press-house having previously ripped open the lashings in such a way as to cause them Safflower. Tobacco Leaf and to be re-pressed; but if Press-houses elect to all other goods have them shipped, a fair percentage of all packed in bales bound with rope 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 the ticket upwards and of another with the ticket downwards.

Not less than seven per cent. to be measured Cotton Gunny Cloth. of each assoriment, and the measurement must , Bags Piece-goods Piece-geods. Twist and all other geods packed in binds bound with hoops.

Indigo. Shellac. Button Lac. Lac dye. Not less than five per cent. of each assort-Lac uye. Tea. Piece-goods and all other goods pack-ed in cases. ment to be measured.

Hides. Skins. Not less than five per cent. of each assortment and size to be measured.

Fishing Rods.

Inte

Hemp.

Cuttings. Rejections. Thread Waste. Rope Ends.

Gunny Cuttings. Cotton

lashing.

# Five to ten per cent. to be measured.

# | 65A ]

# 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 rupces



### [ 66A ]

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 shown it 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.

 As and from the 1st day of July 1920 every member of the Fund shall subscribe a sum equal to 83 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, deduce 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, he 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 shall have obtained leave or furlough.

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 Manager after payment thereout of the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys islall 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.

### [ 67A ]

12 All moneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees at their discretion in any of the following securities, that is to say. any of the rupee or sterling securities of the Government of India, or the securities of the Government of Great Britain or any securities, the interest on which is or shall be guaranteed by the Government of India or in the Bonds, Debentures or Securities of, or issued by, any public, municipal or local body or authority in India or in the fully paid-up stock or shares of any of the Presidency Banks in India, or in the Mortgage Debentures of any joint-stock Company of limited liability having paid up share Capital, the par value whereof exceeds the nominal amount of any debentures issued by such Company, and on the ordinary share capital of which an average dividend of 10% has been paid for five years prior to the date of the investment, or 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 hereinbefore authorised.

13. The Trustees shall, from time to time, upon the written requisition of the Managers by a sale of the investments standing in their name or of a sufficient part thereof or by a loan on the security of the same, raise such sum or sums as may be required for the purposes of these Rules and Regulations.

14. All sums that may, under the provisions of rule 10, be contributed in any year to the Fund shall on, or as soon as may be after, the 30th day of June in each year, be paid by the Department to the Trustees and, subject to the provisions hereinafter contained, be credited by the Managers to the members' respective accounts.

15. On, or as soon as may be after, the 80th day of June in each year, the Managers shall prepare an account shewing the amount available on that date for division among the members arising from the interest accrued on securities, any sums allocated or forfeited to the Fund under these Rules and Regulations, and all other moneys (if any) that should properly be brought into account.



[ 68A

They shall ascertain and fix the market value, as on the said 30th June, of the total net investments and scentitics held by or belonging to the Pund, 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 scentifics.

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 cach member shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

17. Except, as is by these Rules and Regulations expressly provided, no member, or any person or persons on his behalf, in respect of his interest in the Fund, shall be entitled to claim any payment of money to him or them.

18. On the death of any member while in the services of the Department the Managers shall, subject to these rules, pay to his executors, or a daministrators, or to the grantee of a Succession Certificate, the amount standing to his credit in the books of the Pav to his executors, or administrators, end the grantee of a Succession Certificate, the amount in full of his paid-up subscriptions for the the enternet year together with an additional sum equivalent to such paid-up subscriptions for the the enternet year together with an additional sum equivalent to such paid-up subscriptions for the the current year and payable by the Department to the Paul on account of the deceased member on the 30th of J ane 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

#### [ 69A ]

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 retirnent, 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 forfeided to the use of the Fund and shall be dealt with accordingly.

20. In case of any member becoming nermanently incanacitated owing to injury sustained whilst in the service of the Department or in case of resignation or retirement with the previous written sanction of the Department of any member owing to illness, old age, or any other reason considered adequate by the Department and so certified in writing by them, the Managers shall (subject to the provisions of these Rules) pay to such incapacitated, resigning or retiring member the amount standing to his credit in the books of the Fund on the 30th day of June preceding such incapacity, resignation, or retirement and also (subject as aforesaid) the full amount of his paid-up subscriptions for the then current year together with an additional sum equivalent to such paid-up subscriptions for the then current year and payable by the Department to the Fund on account of the incapacitated, resigning or retiring member on the 30th of June following in accordance with the provisions of rule 10, but without any addition for interest for such broken period.

21. If any member shall be dismissed from the service of the Department the Managers shall (subject to those rules and in particular notwithstanding the provisions of Rule 14) 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 the halance, if any, of all moneys then standing to his credit in the hooks of the Fund shall (subject as aforesaid), upon such dismissal be for-field to the use of the Fund and all 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



### [ 70A ]

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 exponses, 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 lime 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 Tund to the Department on the written requisition of the Committee of the Department, and such member shall forfeit all right and interest there in an there in.

Deleted 1st July 1920.

It is hereby in its

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 decased 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.

| the Provident E  |
|--|
| the Provident Fund of the Licensed Measurers Department, |
| Bengal Chamber of Commerce, to the credit of             |
| of   |
| ofon the   |
| day of   |
| Dated this   |
| day of   |
|  |
| Maure  |

### [ 71A ]

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 he 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, cr 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.

1 R

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 bankruptsey 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 monorely then standing and which thereafter might during the primoder 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.



## [ 72A ]

25B. If any member shall become a lunatic or of unsaturd nind or bis 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 duy consisticted, the Dopartment shall be at liberty to withhold and retain any money so standing as aforesid to the credit of such member : Provided that the Department shall be at liberty, if the Department in their uncentrolled 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, molify, remake, researd, or add to these Rules and Regulations or any of them, but so that no such alteration, variation, modification, remaking, reassission, or addition shall affect the rights of any member with respect to the Fand.

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-ol-kin of any member or may person chaining as such next-ol-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 references aball be deemed to be a submission to arbitration within the Indian Arbitration Act, 1800, or any statutory molification or re-nactament thereof, for the time being in force, the provisions whereof shall apply as far as amplicable.

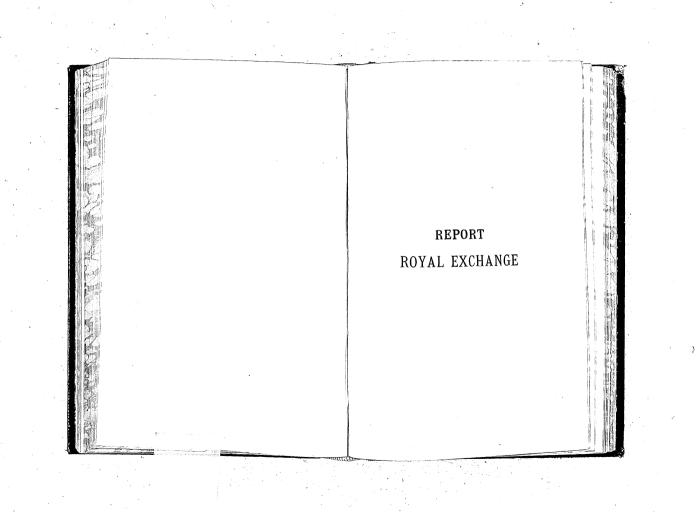
### [ 784 ]

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.

don a

D-4-3

| Datou                    |   |
|--------------------------|---|
| Name in full             | 4 |
| Date of birth            |   |
| Nature of appointment    |   |
| Date of joining service  |   |
| Salary per month, Rupees |   |
| Signature                |   |
| Witness                  |   |





# ROYAL EXCHANGE, CALCUTTA.

Report of the Committee for the year ended 31st December 1931.

THE PRESIDENT AND COMMITTEE,

BRNGAL CHAMBER OF COMMERCE.

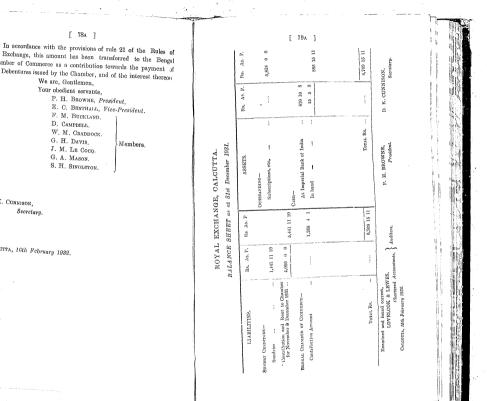
#### GENTLEMEN,

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 1931.

During the year three firm members and one individual member resigned and one firm member closed its business. Three firm members and two individual members were elected. At the end of the year there were upon the Exchange Register 159 firms and 26 individual members. A list of the firms and individual subscribers on the 31st December 1930 is appended to this report.

We submit a balance sheet and revenue account for the year ended 31st December 1931, which has been audited, as usual by Messrs. Lovelock and Lowes, Auditors to the Bengal Chamber of Commerce. The surplus of income over expenditure shown in the Revenue Account is Rs. 1,268-4-1.





[ 78A ]

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,

P. H. BROWNE, President. E. C. BENTHALL, Vice-President. F. M. BUCKLAND.

D. CAMPBELL.

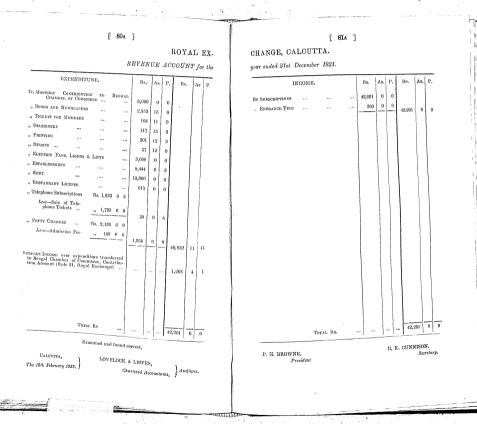
W. M. CRADDOCK. G. H. DAVIS.

- J. M. LE Coco.
- G. A. MABON. S. H. SINGLETON.

D. K. CUNNISON, Secretary.

CALCUTTA, 16th February 1932.







# [ 82A ] ROYAL EXCHANGE, CALCUTTA.

# COMMITTEE FOR THE YEAR 1931.

#### President :

THE HON'BLE MR. P. H. BROWNE, C.B.E. MESSRS. MACKINNON, MACKENZIE & CO.

Vice-President :

Mr. E. C. Benthall, Messes, Bird & Co.

#### Members :

Mr. F. M. BUCKLAND, (Freight Broker), Messrs. Blacker & Co.

MR. D. CAMPBELL, (Banker), CHARTERED BANK OF INDIA, AUSTRALIA & CHINA.

MR. W. M. CRADDOOK, (Stock Broker), MESSRS, PLACE, SIDDONS & GOUGH.

MR. G. H. DAVIS, (Exchange Broker), MESSRS. PIGOTT, CHAPMAN & Co.

Mr. J. M. LE COCQ, (Freight Broker). Messrs. Singlair & Co.

MR. G. A. MASON, (Merchant), MESSRS. THOMAS DUFF & Co., LD.

Mr. S. H. SINGLETON, (Produce Broker), MESSRS. LANDALE & MORGAN.

### [ 88A ]

#### LIST OF MEMBERS AS ON 31ST DECEMBER 1931.

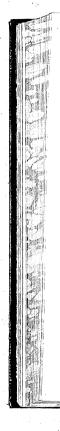
### FIRMS.

Aluminium Manufacturing Co., | Chartered Bank of India. Australia & China, (4) Ld., (3) American Foreign Insurance S. C. Chunder & Co., (3) Cobbold & Co., Ld., (2) Association, (2) American Manufacturing Co., Commercial Union Assurance Co., Ld., (5) Inc., (3) American Trade Commissioner, W. S. Cresswell & Co., (1) (3)A. Damiano & Co., (3) Anderson, Wright & Co., (3) The Angus Co., Ld., (3) Demetrius Brothers, (4) Alex. A. Apcar, Jr. & Co., (4) Thomas Duff & Co., Ld., (2) T. S. Apcar & Co., (6) W. F. Ducat & Co., (3) Armitage & Co., (3) J. C. Duffus & Co., Ld., (2) Ashestos & Belting Co., Ld., (3) Duncan Brothers & Co., Ld. G. Atherton & Co., (5) (6)W. & T. Avery, Ld., (3) East Indian Railway, (3) Balmer, Lawrie & Co., Ld.. (6) Eastern Bank, Ld., (3) Barry & Co., (3) Eastern Bengal Railway, (5) George Barton & Co., (3) B. N. Elias & Co., Ld., (3) Becker, Gray & Co. (1930), Ld., Ellerman's Arracan Rice & (2)Trading Co., Ld., (3) Begg, Dunlop & Co., Ld., (3) Bengal Coal Co., Ld., (3) A. W. Figgis & Co., (2) James Finlay & Co., Ld., (24) Bengal Nagpur Railway Co., Ld., (3) Forbes, Forbes, Campbell & Bengal Telephone Corporation Co., Ld., (2) Fullerton, W., (2) Ld., (4) Berthoud & Co., (2), Bird & Co., (30) G A. Georgiadi & Co., (2) Birkmyre Brothers, (6) Gillanders, Arbuthnot & Co., Blacker & Co., (9) (42) Blackwood, Blackwood & Co., Gladstone, Wyllie & Co., (4) (3)C T. Godfrey & Co., (4) Bombay Co., Ld., (3) Grahams Trading Co. (India), Burk Brothers, (4) Ld., (8) Burn & Co., Ld., (8) Gramophone Co., Ld., (3) W. J. Burn & Co., (1) Greaves, Cotton & Co., Ld., (1) P. E. Guzdar & Co., (3) Calcutta Improvement Trust, (3) Caledonian Insurance Co., (3)

Capital, Ld., (3)

H. D. Cartwright & Co., (6)

W. Haworth & Co., (3) J. S. Haywood & Co., (2)



# [ 84A ]

#### FIRMS-contd

(25)

(3)

F. W. Heilgers & Co., (12) | Macueill & Co., (6) George Henderson & Co., Ld., A. & J. Main & Co., Ld., (3) A. M. Mair & Co., (4) W. T. Henley's Telegraph S. Manasseh & Sons, (2) Works Co., Ld., (2) Marshall Sons & Co., (India) Hoare, Miller & Co., Ld., (11) Ld., (2) Holmes, Wilson & Co., Ld., (3) Martin & Co., (4) Massey & Co., (3) Imperial Tobacco Co. of India Mather & Platt, Ld., (3) Ld., (3) E. T. McCluskie & Co., (3) India Trading Co., (Inc.) (1) McGregor & Balfour, Ld., (2) Innes, Watson & Co., (5) McLeod & Co., (2) Mercantile Bank of India, Ld., William Jacks & Co., (3) Jardine. Skinner & Co., (35) (4) Java Bengal Line, (1) E. Meyer & Co. (1926), Ld., (3) D. L. Millar & Co., Ld., (2) Jessop & Co., Ld., (3) Mitsui Bussan Kaisha. Ld., (3) Ivan Jones, Ld., (2) Moran & Co., J.d., (14) Kettlewell, Bullen & Co., Ld., Morgan, Walker & Co., (4) Motor Union Insurance Co., Kilburn & Co., (2) Ld., (3) King Brothers, (6) Mytton, Wallace & Co., (3) John King & Co., Ld., (3) Marcus Koch & Co., (1) National Bank of India, Ld., (4) National City Bank of New York, Landale & Clark, Ld., (5) (7)Landale & Morgan, (8) Netherlands Trading Society, (3) Lionel Edwards, Ld., (3) New India Assurance Co., Ld., Lipton, Ld., (1) Liverpool and London and (3)New Zealand Insurance Co., Globe Insurance Co., Ld., (2) Lloyds Bank, Ld., (3) Ld., (2) Normans, Ross & Co., (7) London and Lancashire Insurance Co., L.d., (3) Lovelock & Lewes, (3) P. & O. Banking Corporation, H. V. Low & Co., Ld., (1) Ld. (2) James Luke & Sons, (3) F. C. Pallachi & Co., (3) Ludlow Jute Co., Ld., (7) Perman & Hynd, (8) Pigott, Chapman & Co., (9) Lyall, Marshall & Co., (2) Place, Siddons & Gough, (12) Mackenzie, Lyall & Co., (2) Pope, Delius & Co., (5) J. Mackillican & Co., (2) Mackinnon, Mackenzie & Co., Ralli Brothers, Ld., (21) Ralston & Co., (1)

# [ 85A ]

#### FIRMS-contd.

Reed Ward & Co., (3) Remington Typewriter Co. (India), Ld., (3) Royal Insurance Co., Ld., (3) E D. Sassoon & Co., Ld., (3) James Scott & Sons, Ld., (3) Senda & Co. (India), Ld., (3) Shaw, Wallace & Co., (43) Duncan Sherriff & Co., (2) R Sim & Co., Ld., (7) Sinclair & Co., (5) Sinclair, Murray & Co., Ld., (8) Smith, Forrester & Co., (4) E A. Sopher & Co., (2) South British Insurance Co T.d., (3) Standard Oil Co. of New York (3) Steel Bros. & Co., Ld., (3) R. Steel & Co., Ld., (5) Ziffo & Co., (4) Steiners, Ld., (2)

Stewart & Co., (4) Stewarts & Lloyds, Ld., (7) J. Thomas & Co., (22) Turnbull Brothers, Ld., (2) Turner, Morrison & Co., Ld., (31)Union Insurance Society of Canton, Ld., (4) Villiers, Ld., (2) Thomas Walker & Co., (2) W. J. Walker & Co., (3) Williamson, Magor & Co., (2) Windram & Co., (2) Andrew Yule & Co., Ld., (16)

#### INDIVIDUALS.

Ezra Arakie. T. L. Brookes. Albert Hay Cohen. C M. Chater. S. G. Demetrius. S. G. Earl. N. H. Foulds. J. C. Galstaun. C O. Gregory. G. I. M. Gregory. A B. Gubbay, N. J. Gubbay. A. G. Holmwood. H. Hood J. Jonah. E A. Judah. S. J. Lazarus. C Mackertich H. B. Moses. P. H. Noble. D. J. Parsons. P. Pogose. R. H. M. Rustomjee. J. R. Saklat. R. N. Smith. B T Stanley.

# [ 86A ] ROYAL EXCHANGE

#### RULES.

 The Royal Exchange is intended for the use of members only, in accordance with the rules and regulations hereinafter set out.

 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 *cx-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 Pehrnary of each year; and the new Committee shall come into diffee from the first. March next ensuing after the election. The election shall be by hallot.

5. The Exchange shall be open to members from 10 A.M. to 5 P.M. except on Saturdays, when it shall be open from 10 A.M. to 2 P.M. The holidays to be observed by the Royal Exchange shall be the holidays declared by the Bengal Chamber of Commerce.

6. The Committee shall have power from time to time, besides electing members, to make bye-laws, fix the rates of entrance fee and subscription, and generally to conduct the business of the Royal Exchange and of the Restaurant attached thereto, as an Association working in connection with the Bengal Chamber of Commerce.

#### [ 87Å ]

 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 :--

Re. 15 per mensem for every firm or company admitting up to three representatives; and an extra charge of Re. 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 Foropen staff, but the names of those members of the staff, who are to exercise the privilege of attending the Fixchange, 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.

 Any person creating a disturbance in the Royal Exchange or wilfully interfering with the comfort of the subscribers shall be hable to removal from the list of members.

"As adopted by a Special General Meeting of the Royal Exchange held on the 7th April 1918.



[ 88a ]

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.

 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.

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 sharcholders 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 this rule, or as a principal.

10. 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.

# [ 89a ]

#### RESTAURANT.

19. Complaints in any way affecting the Restaurant shall be made to the Committee in writing.

#### VISITORS.

20. Strangers visiting Calcutta and non-residenta of Calcutta may be introduced by any subscriter 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 porsons introduced in a book provided for that purposes.

#### GENERAL.

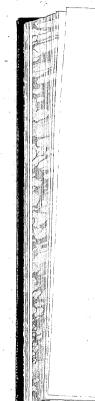
21. After defraying the necessary expenses, any balance of the funds of the Royal Exchange shall be made over to the Bengal Chamber of Commerce as a contribution towards the payment of the debentures issued by the Chamber and to the interest thereon.

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 cx-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.



# [ 90A ]

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.

# [ 91A ] 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.

 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.

Members may use the reading-room for the purpose of taking notes or memoranda, or consulting works of reference available to members.

6. The Committee will supply "Royal Exchange Memorandum forms" which are only to be used on the premises.

 Tiffins will be supplied in the Restaurant according to a notice approved by the Committee and to be signed by the Master.

8. Wines and spirits will also be supplied at rates to be approved by the Committee.

9. The Restaurant shall be open for such hours as may from time to time be approved by the Committee.

10. The lesse of the Restaurant may supply dinners to members, to be given on the top fat: the rates for these dinners shall be a matter of arrangement between the lesse and the member concerned. When such dinners are given, the lesse shall pay to



#### [ 92A ]

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.

 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 THE

# BENGAL CHAMBER OF COMMERCE.

# [ 95<sub>1</sub> ]

# 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.

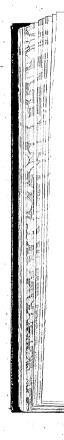
Amended by Special Resolutions, passed and confirmed at Special General Meetings held on 22nd day of February, and 12th day of March, 1919, respectively.

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-

- 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.



# [ 96A ]

(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 crected, provided, regulated or maintained by the Association for the purposes aforesaid, a restaurant for the use of the members of the Association and others resouring to such building or room for the negotiation or transaction of business.
- (15) To acquire by purchase, taking on lease, or otherwise, lends 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, Calcauta, 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 affect the contract already entered into between the Hon'ble J. L. Mackay, 0.1.E., on behalf of the Association, and the Liquidator of the New Oriental Bank Corporation, L.d., and others, for the purchase of the said several premises for the price or sum of Rs. 320,000.

# [ 97∧ ]

- (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 nonceys required for the purposes of the Association upon such terms and in such memorand 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 exemployees 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.

\*Added 22nd February 1929.



[ 984 ]

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 the any services actually rendered to the Association, or the payment of interest on money borrowed from any member of the Association.

 The fourth paragraph of this Memorandum is a condition on which a license is granted by the local Government of Bengal to the Association in pursuance of section 26 of the Indian Companies Act, 1882.

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 linkilities 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 linkility 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 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

# [ 99A ]

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,<br>16, Strand Road, Calcutta,                        |
| 2   | Merchant.<br>P. PLAYER,<br>5, Lyons Range, Calcutta,<br>Merchant.    |
| 3   | JOHN A. RALLI,<br>3, Clive Row, Calcutta,<br>Merchant.               |
| 4   | J. A. TOOMEY,<br>3, Council House Street, Calcutta,<br>Bank Manager. |
| 5   | JAS. TURNER,<br>3, Clive Ghat Street, Calcutta,<br>Merchant.         |
| 6   | R. GARDINER,<br>East Indian Railway House, Clive Street.             |
| 7   | J. N. STUART,<br>103, Clive Street,<br>Merchant.                     |
| 8   | JAS. STEVENSON,<br>9, Clive Street,<br>Merchant                      |
| 9   | N. H. T. BEOKER,<br>2/3, Clive Row,<br>Merchant.                     |

#### Dated the 20th day of June, 1893.

Witness to the above Signature :

ELPHINSTONE JACKSON, Articled Clerk to R. L. Upton, Solicitor, Calcutta.

# [ 101A ]

# ARTICLES OF ASSOCIATION

# THE BENGAL CHAMBER OF COMMERCE

Adopted by Special Resolutions of the Chamber passed and confirmed at Special General Meetings held on the 30th day of May 1919, and the 20th 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 Commanies 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.

#### [ 102A ]

3. The Committee may when they think fit register an increase of members.

 The Chamber is established for the purpose expressed in the Memorandum of Association.

#### MEMBERS.

 There shall be three classes of members, namely, Chamber Members, Associate Members, and Honorary Members.

6. Every individual, firm, joint-stock company or other coiportion 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 hercof 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 commirce, 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 mutanidis, 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 comfauty 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

### [ 103A ]

purposes of this article shall include any company incorporated, constituted or otherwise brought into being as a corporate body under any Pritish, Trish, Indian or Colonial Act of Parliament, Letters Patent, Charter, or otherwise howseever. "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 theretof 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 with Great Britiain or the British Empire or any other company

# [ 1.04 A ]

• 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 Britian 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.
- Deleted 22nd February, 1929.

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

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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, business 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 threefourths 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.

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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 relivement 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 expirition 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 ecase 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 Chambar 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

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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.

20. Honorary Members shall be entitled to receive the last published report of the Committee, and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President. Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of Committee or of any Departmental Committee or Sub-Committee.

#### REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names and addresses of the members, Chamber, Associate and Honoray, 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.

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#### 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.

82. The Committee shall consist of nine Members, namely, the President and Vice-President and seven Members.

33. At the time of the adoption of these Articles the following are the Officers of the Chamber :—

President.—The Hon. Mr. W. E. Crum, o.B.E. Vice-President.—A. R. Murray, Esq., c.B.E. Ordinary Members of the Committee :—

1. The Hon. Mr. F. W. Carter, C.I.E., C.B.E.

2. W. O. Grazebrook, Esq.

8. W. J. K. Hegarty, Esq.

4. W. McA. 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. Cunnison, Esq. Auditors.—Messrs, Lovelock and Lewes.

34. The President, Vice-President, and the Ordinary Members of the Committee shall retire at each annual general meeting. A retiring officer shall be eligible for re-election.

35. Any Chamber Member, any partner in or person holding 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 corporte 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

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holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenue 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 petson representing the same firm, company or corporation, as the case may e, 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 cense 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 Sceretary 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 voling 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

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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 betwicen two Annual General Meetings the Committee shall if the vacancy shall occur in any month other than the months of January or Pebruary 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 ar 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 anance presented 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 the endbrave.

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 optimion tend to promote the prosperity and welfare and increase the usefulness of

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the Chamber, and shall perform such other duties as may be incidental to the office of President.

#### VICE-PRESIDENT.

49. The Vicc-President in the absence of the President shall have the power 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 neutoness 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 the vise dealto 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-

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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 byelaws 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.
- (c) 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-

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her 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, nictures 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.

- No

59. The Assistant Secretary, in the absence of the Secretary, aball 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 suction 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 Pebruary in every year at such place as the Committee may consider convenient for the depathed of huminess, 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.

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 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 relating to the Measurement Department of the Chamber', to the Chamber's Schedule for the Port of Calcuta, (c) the Chamber's form of Bill of Lading, (f) the regulations of the Chamber' acontained in these Articles of Association.

64. One month's notice at the least specifying the place, the day and hour of meeting and the nature of the special business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to arbitrations or to the Measurement Department or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port of Calcutta.

65. Six months' notice at the least specifying the place, the day and hour of meeting and the nature of the special business shall be given of any Special General Meeting convened to consider, revise, amend or deal with the Chamber's form of Bill of Lading.

66. At Special General Meetings only the business of which notice has been given or such questions as naturally arise thereon shall be discussed.

67. Resolutions passed at any Special General Meeting convened for the purpose of considering, revising or amending the byelaws or rules relating to Arbitrations, or to the Measurement Department, the Chamber's Schedule of Commission Charges, or the Chamber's Tomage 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

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until such resolutions shall be confirmed at a subsequent Special General Meeting held as regards resolutions passed to revise or amend the hye-laws or rules relating to Arbitration, or to the Measurement Department, the Chamber's Schedule of Commission (harges, or the Chamber's Tounage 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 ais 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 resolutions, 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.

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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

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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 past 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.

70. 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 honds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the Tresident or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

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#### TRIBUNAL OF ARBITRATION RULES. Interpretation.

1. The marginal notes hereto shall not affect the construction  $_{\rm Interpreta}$  hereof, and in these Rules the following words have the following time dama meanings :--

- (1) "CHAMBER" means the Bengal Chamber of Commerce.
- (2) "MRMBERS" means the members for the time being of the Chamber.
- (3) "TRHUNAL" 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) "Courter" 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, settle-objects ment 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 Barma, by whomscover of such parties the said disputes and differences be submitted.

111. (1) The Tribunal shall consist of and be constituted by Constitution such members or assistants to members as may, from time to time, annually or otherwise be selected by the Registerar 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 Tribural for the time being, and shall circulate to all members a printed copy of such list, and may, if he thinks fit, sapply a copy of the said list to persons other than members applying for the same.

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(3) The Registrar may at any time if he thinks proper so to do, add to the said list the names of other persons qualified as aforesaid and it shall not be necessary in such case to print or to circulate any list of the added names, but a list of the members of the Tribunal complete for the time being shall be kept by the Registrar, and shall always be open to inspection by members on application, and at the discretion of the Registrar, also by persons other than members.

IV. The Secretary, or Acting Secretary for the time being of the Chamber, shall be and he is hereby appointed to be and to act as the Registrar of the Tribunal and his duty as such shall ordinarily consist of or include the following :---

He shall, by himself or his subordinates, receive submissions, references, or applications to the Tribunal and receive payment of fees and costs : constitute the Court : receive all applications made to the Court by the parties and communicate to them the orders and directions of the Court ; keep a register of submissions, references, and applications to the Tribunal and of awards, and such other books and memoranda, and make such returns as the Chamber or the Tribunal shall from time to time require, and generally carry out the directions of the Court, and take such steps as may be necessary to assist the Court in the execution of its functions.

# Constitution of Court.

V. (1) In every case where a dispute has arisen either in rela-Appointment tion 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.

Arbitrators

(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

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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 Arbitrators the Registrar shall select as far as possible, persons or a person practical having a practical knowledge of the subject-matter of the contract knowledge or contracts in question, and the Registrar shall not appoint any nerson who for any reason within his knowledge would not be a proper person to act as Arbitrator or Umpire in the particular matter; but no award shall be invalid nor shall any objection be taken thereto by any party, on the ground that any person so nominated and appointed did not possess such practical knowledge, or was not in fact a proper person to act as Arbitrator or Umpire, but whose unfitness was unknown to the Registrar.

VII. The names or name of the persons or person constitut- Names of ing the Court shall not ordinarily be disclosed to the parties nor shall Arbitrators 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 nondisclosure of the said names or name shall not in any case affect the validity of the arbitration proceedings, or of any award therein nor afford ground of objection to the filing of the award.

VIII. If any Arbitrator or Umpire decline or fail to act, or if Arbitrator he die, or become incapable of acting, the Registrar may substitute set 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

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of property, the carrying on of any profession, trade or husiness, or in respect of residence or travel. The expression "subject" must here be understood as indicating firms, companies and corporations earying on business within the arcs of the Pederation, as well as private individuals". The Committee are also of opinion that *mutatis mutantis* the principle should be made applicable in respect of the same matters so far as they fail within the federal apheres, in the case of Indian States which become members of the Federation and the subjects of these States.

The State's representatives express themselves willing to accept this principle provided that these who claim equal rights under it do not ask for discrimination in their favour 'n the matter of jurisdiction and will submit themselves to the jurisdiction of the States.

19. It will be observed that the suggestion contained in the preceding paragraph is not restricted to induces of commercial discrimination only, nor to the European community as such. It appears to the Committee that the question of commercial discrimination is only one aspect, though a most important one, of a much wider question, which affects the interests of all communities alike, if due effect is to be given to the principle of equal rights and opportunities for all.

90. More than one member of the Committee expressed anxiety less a provision in the Constitution on the above lines should hamper the freedom of action of the time reliable like and the promoting what it might regard as the legitimate economic interests of India. The Committee do not think these fers are well-founded. Evy industries can be protected and unfair competition penalised without the use of discriminator measures. The Committee are however of opinion that it should be right to attach reasonable conditions to any such and boundies right to attach reasonable conditions to any such and the practice function provides in two provides in the strength of the purpose it was recognised in 1925 by the External Capital Committee, and is recognised today by the practice of the Government of India itself.

9.1. It should however also be made clear that bounties or abseldies, if offered, would be available to all who were willing to comply with such conditions as may be preservibed. The principle should be a fair field and no favour. Thus a good deal was said in the course of the discussion of the need for canbing Indian concerns

\*As regards interpretation of this sentence see remarks by Sir Purshotandas Thakurdas and Lord Sankey in the Plenary Sessing of November 28th on the memoration of the remort.

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to compete more effectively with larger and longer-stabilized businesses, usually under British management and financed with British capital. Where the larger business makes use of unfair methods of competition, the general law should be sufficient to deal with it; but many members of the Committee were impressed with the danger of admitting a claim to legislate, not for the purpose of regulating unfair competition generally, but of destroying in a particular case the competitive power of a large industry in order to promote the interests of a smaller one.

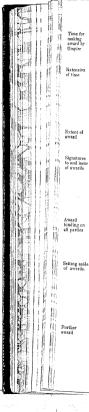
A view was expressed by some nonubers, with reference to this and the preceding paragraph, that so far as the grant of bounties and subsides is concerned it must be within the competence of the Legislature to confine them to Indians or companies with Indian capital.

The position of others was that set out at the end of paragraph 17.

22. With regard to method, it appears to the Committee that the Constitution should contain a clause prohibiting legislative or administrative<sup>e</sup> discrimination in the matters set out above and defining those persons and bodies to whom the clause is to apply. A completely satisfactory clause would no doubt he difficult to frame and the Committee have not attempted the task themselves. They content themselves with saying that (despite the contrary view expressed by the Statutory Commission in paragraph 156 of their Report) they see no reason to doubt that an experienced Parliamentary draftsman would be able to devise an adequate and workable formula, which it would not be beyond the competence of a Court of Law to interpret and make effective. With regard to the persons and bodies to whom the clause will apply, it was suggested by some that the Constitution should define those persons who are to be regarded as "citizens" of the Federation, and that the clause should apply to the "citizens" as so defined; this indeed was a suggestion which had been made by the All-Parties Conference. There are however disadvantages in attempting to define the ambit of economic rights in terms of a political definition, and a definition which included a corporation or Emited company in the expression "citizen" would be in any event highly artificial. The Committee are of opinion therefore that the clause should itself describe those persons and bodies to whom it is to be applicable on the lines of paragraph 18 and that the question should not be complicated by definitions of citizenship.

23. If the above proposals are adopted, discriminatory legislation would be a matter for review by the Federal Court. To some

\*Two members would not include administrative discrimination within the cope of the clause.



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XX. The Umpire shall make his award within thirty days after his entering upon the reference or on or before any later day to which he, by any writing signed by him, may from time to time, enlarge the time for making his award.

XXI. If the Court have allowed the time or extended time to expire without making any award, and without having signified to the Registrar that they cannot agree, the Registrar shall constitute in manner aforesaid another Court which shall proceed with the arbitration and shall be at liberty to act upon the record of the proceedings as then existing and on the evidence, if any, then taken in the arbitration or to commence the arbitration *de noge*.

XXII. The Court may, by its award, order and determine what it shall think fit to be done by either of the said parties respecting the matters referred.

XXIII. The decision or award of every Court shall be signed by the Court and by the Registrar. When completed, a copy of the award shall be sent by the Registrar to each of the parties, but the name or names of the member or members of the Court shall not ordinarily be disclosed on such copy and such non-disclosure shall not affect the validity of the award nor afford any ground of objection to the same being filed.

XXIV. The parties shall in all things abide by and obey the award, which shall he binding on the parties and their respective representatives notwithstanding the death of any party before or after the making of the award, and so that such death shall not operate as a revocation of the submission.

XXV. Subject to the operation of section 14 of the Indian Arbitration Act, 1899, no objection shall be taken or be entertained to any application to file and award, nor shall any award be set aside or varied or attempted to be set aside or varied by reason or on account of any informality, omission, delay, or error in the proceedings or of any neglect, omission, delay, mistake or error by the Court in or about the same or in relation thereto.

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

#### [ 123A ]

to comply with the award, the party in whose favour the award  $\mathbf{\hat{k}}$ made may make a fresh application for a further award determining the amount of damages or compensation payhole 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 there on may be fide 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 express 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 expresses failing 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 stele 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.

# [ 124^ ]

#### 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 husiness, of the party to whom the notice is addressed, or if sent by post prepsid addressed to him by more at such place of abode or business, and not returned through the post undelivered, hefore signature of the award by the Court and shall, if sent by post, he deemed to have been given at the time at which the letter would in the ordinary course he delivered. In the case of a contract entered into by an agent in Calcuta on behalf of a person having no place of business there, the place of abode or business of the agent shall be decemed 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.

# [ 125A ]

# BENGAL CHAMBER OF COMMERCE

#### TRIBUNAL OF ARBITRATION.

At a meeting of the Committee of the Bengal Chamber of Commerce held on Tuesday, the 19th August 1950, the following resolution was unanimously adopted on the motion of the President, Mr. R. B. Laird, M.L.C., seconded by the Vice-President Mr. J. A. Tassie :---

(1) That until further notice the scale of focs 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 hold on the 18th January 1912 and 27th February 1912 respectively, is hereby prescribed to be as is shewn in the attached schedule.

- (2) That the aforesaid prescribed scale of fees shall be deemed to take effect as on and from the 1st September 1930.
- (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 unprise shall be entitled to allow fees and expenses of witnesses, expenses connected with selection and carriage of samples. Licensed Measurers Department clarages, conveyance hire, cost of legal or technical advice or proceedings in respect of any matter arising out of the arbitration incerred by the arbitrators or unprise 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 clarages in connection withror 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.

# [ 126A ]

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 accepte the request there shall be payable to the Tribunal a requiring the request there shall be payable to the there shall be further and the set of the requiring the case to be stated and legal or other charges that may be incurred by the arbitrator or arbitrators or unprice in preparing the set.

# Piece-Goods Arbitrations:

For contracts involving the inspection of only one quality of cloth. For quality, etc., ... Rs. 24 for each arbitrator or umpire. For mildew ..., 24

For contracts involving the inspection of ranges of cloth. For quality. etc..

for first quality ... Rs. 24 for each arbitrator  $\alpha$  umpire. For quality, dimensions etc.

for each additional quality ,, 8

For mildew ... ,, 24 ,,

#### [ 1274 ]

- In all piece-goods arbitrations involving the measurements of lengths and/or widths the fee for each arbitrator or umpire is herenby prescribed to be Rs. 32 subject to the provise that the Committee may in special cases at their absolute discretion prescribe and determine for the time being the amount of the fee parable to each arbitrator or umpire in cases of this nature.
- In all other piece-goods arbitrations, whether involving examination of goods or not, the amount of the fee payable to each arbirator 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. 48 is payable.
- Jute Arbitrations involving inspection of Jute. -A fee of Bs. 30 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 delivery. examined in excess of two arbitrator or umpire in addition to the first fee of Rs. 80, and for each ascorter engaged a sum not exceeding Rs. 1-8 will be charged together with such sum to ever 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 holh 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.

#### [ 128A ]

Other Arbitrations.—In all other arbitrations, whether involving the examination of goods root, or in those involving consideration of documentarily, the amount of the fee payable in respect of each arbitration of the second state of the termined for the time being burpier will be prescribed and determined for the time being burpier will be prescribed and a mature. An institution fee of Ta, 59 sumittee for cases where both parties are members of the Chamby or where one party is a member; but where neither party for where one party is a member; but where neither party here the chamber of the Chamber the amount of the institution fee member of the 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, D. K. CUNNISON, Registrar.

# [ 129A ]

#### 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<br>500 tons. |                 |                 | Up to<br>and over<br>1,000 tons. |
|------------------------------|-----------------|--------------------|-----------------|-----------------|----------------------------------|
|                              |                 | I                  | ls.             | Rs.             | Rs.                              |
| SAMPLING ONLY                |                 |                    |                 |                 |                                  |
| Each Surveyor<br>Chamber fee |                 |                    | 32<br>32        | 48<br>32        | 64<br>32                         |
| SAMPLING AND ANALYS          | ING <del></del> |                    |                 |                 |                                  |
| Each Surveyor<br>Chamber fee |                 |                    | 40<br>32        | $\frac{56}{32}$ | 72<br>82                         |
| ANALYSING ONLY-              |                 |                    |                 |                 |                                  |
| Each Surveyor<br>Chamber fee |                 |                    | $\frac{16}{32}$ | $\frac{16}{32}$ | 16     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,

# [ 130A ]

# 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 1 |    |      | ratee  | ,, | "  |
| (2) For      | the pur | seen of   | this soul  | 41 | 1000 | rates, |    |    |

purposes of this scale the mills are grouped as follows :---III Alexandra Alliance

Anglo India Aucklaud

Auckland Oraig Megna Relinnce Waverley Kanknarrah Gourepore Nailiati

Nuddea

I п Albion Budge Budge Caledonian Cheviot Samnuggur South Samnuggur South Angus Champiany Dalhousie Gondolpara Northbrook Samnuggur North Victoria Relyettere Lothian Orient Empire Kelvin

National

Kinnison Standard

Titaghur Khardah Barnagore Kamarhatty Howrah Fort William Gauges New Central Ballinghatta

Union Narcoldanga Narcoldanga Soorah Ulive Union South Mooghly Lansdowne Bally Hastings Hastings India Presidency Wellington Benjamen Delta

CALCUTTA,

IV American Manufacturing Co. Birla Fort Gloster. Lawrence. Ludlow, Hukumehand,

[ 131A ]

# 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 1932-33, is circulated, under the provisions of Rule III (2), for the information of members.

Mr

| Names.               |   | Firms.  |
|----------------------|---|---|
| G. L. Allen          |   | Messrs, Shimwell & Brother<br>(Calcutta), Ld. |
| G. Benson            |   | ., David Sassoon & Co., Ld.                   |
| H. Catlow            |   | ,, John Catlow & Sons<br>(Calcutta), Ld.      |
| A. L. Cooper         |   | ,, Struthers & Co., Ld.                       |
| P. Crawford          |   | , , Shaw, Wallace & Co.                       |
| R. D. Cruikshank     |   | ,, Barlow & Co.                               |
| C. G. Demetriadi     |   | ,, Ralli Brothers, Ld.                        |
| F. Doxey             |   | ,, Barlow & Co.                               |
| J. A. Edwardes-Evans |   | ,, Hoare, Miller & Co., Ld.                   |
| G. H. Gartly         |   | ,, Gladstone, Wyllie & Co.                    |
| G. J. K. Hook        |   | ,, Anderson, Wright & Co.                     |
| H. Campbell Jones    |   | ,, The Bombay Co., Ld.                        |
| W. H. Knox           |   | ,, Grahams Trading Co.<br>(India), Ld.        |
| M. W. Lowndes        |   | ,, The Bombay Co., Ld.                        |
| J. R. Mothersill     |   | ,, Blackwood, Blackwood & Co.                 |
| , Manmull Ruia       |   | ,, Walker, Goward & Co.                       |
| P. Marcos            | · | ,, Ralli Brothers, Ld.                        |
| H. Messer            |   | ,, Steiners, Ld.                              |
| J. S. T. Russell     |   | ,, Jas. Finlay & Co., Ld.                     |
| Robt. Scotson        |   | ,, Anderson, Wright & Co.                     |
| , H. F. Smith        |   | ,, The Bombay Co., Ld.                        |
| M. H. Smith          |   | ,, Jardine, Skinner & Co.                     |

By order of the Committee of the Bengal Chamber of Commerce, Dated 50th March 1928.

D. K. CUNNISON,

Registrar

| [ 18<br>Names.   | P2A ]<br>Firms.   |
|--|---|
| Mr. A. G. Soliriadi<br>,, James Taylor<br>,, H. M. Ten Heuw<br>,, I. R. Wallace<br>,, P. H. Watson | Messia, Ralli Brothers, Ld.<br>, Ashworth, Aspinwall &<br>Co., Ld.<br>, Holland Bombay Trading<br>Co., Ld.<br>, Blackwood, Blackwood &<br>Go., Kettlewell, Bullen & Co.,<br>Ld. |
|  |   |
|  |   |

# [ 133A ]

# 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 cultings and manufactured goods, for the year 1932-93, is circulated, under the provisions of Rule III (2), for the information of members of the Chamber.

|         | Firms.                       | Arbitrators. |                      |  |
|---------|------------------------------|--------------|----------------------|--|
| Messrs, | Anderson, Wright & (         | Co. {        | Mr.                  | C. Cleghorn, 2.<br>C. O. Walker, 1, 3.<br>A. Wright, 1, 2, 3, 4, 5, 7.   |
| ,,      | Barry & Co.                  | {            | ,,<br>,,<br>,,       | J. Carrie, 1, 2, 3, 4, 5.<br>D. I. Duff, 1, 2, 3, 4, 5.<br>W. A. M. Walker, 1, 2, 3<br>4, 5  |
| ,,      | Becker Gray & Co. (198<br>Ld | 30),<br>     | ,.                   | J. D. Stark, 1, 3.   |
| •,      | Begg, Dunlop & Co., J        | ⊑a.{         | ,,<br>,,             | <ul> <li>F. L. Ellis, 3, 4, 5.</li> <li>W. H. Tosh, 3, 4, 5.</li> </ul>  |
|         | Bird & Co.                   |              | ••<br>••<br>••<br>•• | <ul> <li>A. D. Melville, 1, 2, 3, 4, 5, 7</li> <li>D. B. Scott, 1, 2, 3, 4, 5, 7</li> <li>T. I. Stewart, 1, 2, 3, 4, 5, 7</li> <li>W. H. Stewart, 1, 3, 8, 7</li> <li>M. P. Thomas, 1, 2, 3, 4, 5, 7</li> <li>A. Wilson, 1, 2, 3, 4, 5, 7</li> </ul> |
| ,,      | Birkmyre Brothers            | {            | ,,<br>,,             | Henry Birkmyre, 1, 2, 3, 5, 7.   |
| ,,      | Blackwood, Blackwood<br>Co   | å &{<br>}    | ,,<br>,,<br>,,<br>,, | W. B. Cochran, 2, 6, 7.<br>F. S. Little, 1, 2, 3.<br>G. A. Padgett, 1, 2, 3.<br>J. D. Warner, 1, 2, 3  |

1--Ounins: General Trade Questions-excluding Quality. 9-Thics: General Trade Questions-excluding Quality. 9-Thics: General Trade Questions-excluding Quality. 9-Thics: General Trade Questions. 9-Thics: Richa halas-Quality, &c. (Ghorpean Standard.) 9-Thics: Proce halas-Quality, &c. 7-Cuttings: Quality, &c.

| [ 134   | <b>x</b> ]  | [ 1854 ]   |  |  |  |  |
|---|---|--|--|--|--|--|
| Firms.  | Arbitrators.  | Firms.   | Arbitrators.   |  |  |  |
| Messrs. Thos. Duff & Co., Ld  | Mr. R. J. Campbell, 1, 2, 8, 4, 5.<br>,, P. J. Macdonald, 1, 2, 3,<br>4, 5.                                       |  | Mr. E. J. Cuddeford, 1, 2, 3,<br>4, 5.   |  |  |  |
| ,, J. C. Duffus & Co., Ld.  | 4, 5.<br>,, J. Smith, 2, 4, 5, 6, 7.  | Messrs. Jardine, Skinner & Co.   | 11 . I. G. Kennedy, I. 2, 3, 4, 5,   |  |  |  |
| ,, Duncan Bros. & Co., Ld.  | ., Thos. Douglas, 1, 2, 3, 4, 5.<br>,, Jas. Gallie, 1, 2, 3.<br>,, T. B. Nimmo, 1, 2, 3.                          |  | ,, R. K. Sandeman, 1, 2, 3,<br>4, 5.<br>,, S. K. Scott, 1, 2, 3, 4, 5.             |  |  |  |
|   | , F. C. Guthrie, 1, 3. , J. Jones, 1, 2, 3, 4   | ., Keitlewell, Bullen & Co.,<br>I.d  |  |  |  |  |
|   | <ul> <li>D. J. Leckie, 1, 2.</li> <li>R. L. Manners, 1, 2, 3, 4, 5.</li> <li>C. M. Thorman, 1, 3.</li> </ul>      | .,, Landale & Clark, Ld  | , R. C. Brown, 2, 4,<br>,, R. C. Cooper, 2, 4,<br>,, M. Fleming, 2, 4.             |  |  |  |
|   | <ol> <li>A. G. Georgiadi, 2, 4, 5.</li> <li>J. R. Miller, 2, 4, 5, 7.</li> </ol>                                  |  | ,, D. W. Longair, 2, 4.<br>,, R. B. Stewart, 2, 4.                                 |  |  |  |
| G 1 - · · · ·   | ., A. W. Ingleton, 1, 2, 3, 4, 5.<br>G. M. Wilson, 1, 2, 3, 4, 5.   |  | ,, R. E. Birtwistle, 2, 4, 5,<br>6, 7.<br>,, C. Mitchell, 2, 4, 5, 7.              |  |  |  |
| (India), Ld   | ., F. G. Gould, 1.  | ,, Landale & Morgan  | T. S. Prosser, 4, 5, 6, 7.   |  |  |  |
| 1   | <ul> <li>M. C. Guzdar, 2, 4, 5, 6, 7.</li> <li>E. C. Cuthbert, 1, 2, 3, 4.</li> </ul>                             |  | . J. L. Ruthven, 4, 5, 7.<br>J. L. Ruthven, 2, 4, 5, 7.<br>, D. S. Smith, 4, 5, 7. |  |  |  |
| " F. W. Heilgers & Co   | ., F. Law, 1, 2, 3, 4, 5, 7.  | ,, Jas. Luke & Sons  | , Géo. F. F. Batchelor, 1, 2,<br>3, 4, 5.<br>N. R. Luke, 1, 2, 4, 5.               |  |  |  |
| " Geo. Henderson & Co.  | ., J. K. Elder, 1, 2, 3, 4, 5, 7.<br>., J. T. Finlayson, 2, 4, 5.   |  | ,, N. R. Duke, 1, 2, 4, 5,<br>,, C. L. Corsar, 1. 2, 3, 4, 5, 7.                   |  |  |  |
| Ld  | <ul> <li>C. P. Lawson, 2, 4, 5, 6.</li> <li>F. M. B. Lutyens, 2, 4, 5.</li> <li>J. E. Ordish, 2, 4, 5.</li> </ul> | , Mackinnon, Mackenzie &<br>Co   | , R. Robertson, 1, 2, 3, 4, 5, 7.<br>,, G. H. Whyte, 1, 2, 3, 4,<br>5, 7.          |  |  |  |
| ,, Hoare, Miller & Co., Ld.   | <ul> <li>W. F. Scott-Kerr, 1, 2, 3,<br/>4, 5, 7.</li> <li>A. Anderson, 1, 3.</li> </ul>                           | , Macneill & Co.   | , J. K. Johnston, 1,2, 3, 4, 5.<br>, D. M. Stark, 1, 2, 3, 4, 5.                   |  |  |  |
| 1.0   | F. H. Bradshaw, 1, 8,<br>, D. F. Hammersley, 1, 3.  | ., S. Manasseh & Sons  | ,, A. S. Manasseh, I.  |  |  |  |
| <ul> <li>Juinties : General Trade Question</li> <li>Juite : General Trade Questions</li> <li>Gunnies: Quality, &amp;c.</li> <li>Juite : Kutcha bales—Quality, &amp;c.</li> <li>Juite : Kutcha bales—Quality, &amp;c.</li> <li>Tecca bales—Quality, &amp;c.</li> </ul> | containing Quantity.  | 1-Gunnics: General Trade Ques<br>2-Jute: General Trade Question<br>3-Gunnics: Quality, &c.<br>4-Jute: Kutcha bales-Quality,<br>5-Jute: Kutcha bales-Quality, |  |  |  |  |

| [ 136A  | ]   | [ 137   | ·  |                          |
|---|---|---|--|--------------------------|
| Firms.  | Arbitrators.  | Firms.  | Arbitrators.   |                          |
|   | R. O. Davidson, 1, 2, 3, 4,   | Messrs. Jas. Scott & Sons, Ld.  |  | A REAL PROPERTY.         |
| ·   | H. N. Thomas, 1, 2, 3, 4,<br>5, 7.<br>J. R. Walker, 1, 2, 3, 4,<br>5, 7.                                  | " Shaw, Wallace & Co  | ,, N. M. Merry, 4, 5.  |                          |
|   | A. F. Cohen, 1.   | ,, Sinclair, Murray & Co.,  | <ul> <li>J. W. R. Steven, 4, 5.</li> <li>T. B. Elley, 4.</li> <li>Jas. Martin, 1, 2, 3, 4, 5, 7.</li> </ul>              |                          |
| ,,  | D. S. Henderson, 2, 4, 5,<br>6, 7.<br>J. C. Niven, 2, 4, 5, 6, 7.   |   | ,, G. C. Moon, 2, 4, 5, 6, 7.  |                          |
| ,, Mitsui Bussan Kaisha, {<br>Ld{,,                       | <sup>15.</sup> Michael, 2, 4, 5, 6, 7,  |   | <ul> <li>A. V. Niblett, 2, 4, 5, 7.</li> <li>H. M. Young, 2, 4, 5, 7.</li> <li>A. P. Benthall, 2, 4, 5, 6, 7.</li> </ul> |                          |
| ,, Morgan, Walker & Co {                                  | <ul> <li>H. N. Betts, 2, 4, 5, 7.</li> <li>T. B. Stewart, 4, 5.</li> <li>E. S. Wharrier, 4, 5.</li> </ul> | " R. Steel & Co., Ld  | (,, A. P. Benthall, 2, 4, 5, 6, 7.<br>,, P. E. R. Hoerder, 2, 4, 5,<br>6, 7.<br>,, A. R. Kelly, 4, 5, 6, 7.              | 1 1 1<br>1 1 1           |
| ,, Mytton, Wallace & Co { ,,                              | <ul> <li>F. S. Anderson, 5, 6, 7.</li> <li>H. F. Mytton, 2, 4, 5.</li> </ul>                              | , J. Thomas Co  | , A. W. Christie, 4, 5, 7.<br>,, T. Kerr, 2, 4, 5, 7.<br>,, D. King, 2, 4, 5, 6, 7.                                      | 1                        |
|   | <ul> <li>J. P. Anastasiadi, 1, 3.</li> <li>C. H. Keddie, 1, 3.</li> <li>K. G. McKenzie, 1, 3.</li> </ul>  |   | ,, J. G. D. Robertson, 4, 5,<br>6, 7.  | 1. 1.1                   |
|   | G. L. Sawday, 1.<br>C. R. Stevens, 1, 3.<br>G. C. Limboussi, 2, 4, 5.<br>6, 7.                            | ,, Turner, Morrison & Co.,<br>Ld<br>,, Walker Goward & Co   | ,, B. L. H. Coles, 1.  |                          |
|   | <ol> <li>L. Swales, 2, 6, 7.</li> <li>J. Vlasto, 2, 4, 5, 6, 7.</li> </ol>                                |   | , J. M. Burns, 4, 5, 6, 7.<br>, W. J. Walker, 2, 4, 5, 6, 7.   | a desta de la seconde de |
| ,, David Sassoon & Co., Ld.                               | Lachmipat Sing Kuthari,<br>2, 4, 5, 6, 7.<br>J. Harvey, 1.  |   | <ul> <li>, D. G. Buchan, 3.</li> <li>, R. R. Donald, 3, 4, 5, 7.</li> <li>C. F. Henry, 3, 4, 5, 7.</li> </ul>            | 10 A                     |
| ,, E. D. Sassoon & Co., Ld.<br>,, M. A. Sassoon & Sons, ( | Ralph Arakie, 1, 2.   | " Andrew Yule & Co  | , G. O. Ware, 1, 3,<br>, W. B. Watson, 4, 5, 7.<br>, C. Wilson, 3, 4, 5, 7.  |                          |
|   | hui, Bassoon, 1, 3.   | 1-Gunnies : General Trade Quest<br>2-Jute : General Trade Quest<br>3-Gunnies : Quality, &c.<br>4-Junies : Quality, &c.<br>5-Jute : Ruchen hales-Quality, &c<br>7-Outings : Quality, &c<br>7-Outings : Quality, &c | ionsoxcluding Quality.<br>oxcluding Quality.<br>de., (European Standard.)<br>c., (othor than European Standard.)         |                          |

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F. Jones

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#### BITRATORS OF MISCELLANEOUS GOODS 1932-33. Acres E. W. Cave (Messrs, Gillanders, Arbuthnot & Co. " D. Waldie & Co. W. F. Dines ", Turner, Morrison & Co., Ld. A. C. Wright ,, Do. ALUMINIUM GOODS. M. C. Guzdar ... Messrs, P. E. Guzdar & Co. Charles H. Holmes ,, Holmes, Wilson & Co., Ld. J. F. Jones ... Turner, Morrison & Co., Ld. E. A. Langham ... ,, The Aluminium Manufacturing J. S. Manook Co., Ld. P. E. Guzdar & Co. C. G. Pountney ... ., ., The Aluminium Manufacturing S. F. Roberts ... , Roberts, McLean & Co., Ld. ANCHORS & CHAINS.

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#### [ 139A ]

#### BARLEY.

Mr. B. I. Meyer ... Mr. R. I. Meyer. " A. B. O'Dwyer ... Messrs. Ralli Brothers, Ld. ", D. G. Sevastopulo ,, Do.

# BEADS (Imitation Ivory, Coral, China, etc.).

Mr. J. S. Manook ... Messrs, P. E. Guzdar & Co. "W. H. Miles ... " G. Atherton & Co.

#### BEES WAX.

... Messes. Grahams Trading Co. (India), Mr. S. A. King T.d.

Mr

#### RELTING.

| ··<br>··<br>·· | R. H. Brady<br>H. R. Burkinsh<br>J. F. Jones<br>T. A. Kay<br>Ivan Morgan<br>C. Williamson<br>J. Symon<br>J. M. Leathem |         | ,,<br>,, | W. H. Brady & Co., Ld.<br>Jossop & Co., Ld.<br>Turner, Morrison & Co., Ld.<br>Birkmyre Bros,<br>Balmer, Lawrie & Co., Ld.<br>Gillanders, Arbuthnot & Co.<br>W. H. Brady & Co., Ld.<br>Planters' Stores & Agency Co.,<br>Ld. |
|----------------|--|---------|----------|---|
|                | J. Lockhart Wil<br>S. F. Roherts   | son<br> | .,       | Lan, Tewis & Tylor, Ld.<br>Roberts, McLean & Co., Ld.   |

# BLEACHING POWDER.

| Mr. E. W. Cave<br>, D. McEwan<br>, W. F. Dines<br>, T. Parker               | { <sup>Me</sup><br> | ,,<br>,,       | Gillanders, Arbuthnol & Co.<br>D. Waldie & Co.<br>W. H. Brady & Co., Ld.<br>Turner, Merrison & Co., Ld.<br>Imperial Chemical Industries<br>(India), Ld. |  |
|---|---------------------|----------------|---|--|
| J. R. Sethi<br>Dr. E. Spencer, F.I.C.<br>Mr. R. H. Turnbull<br>A. C. Wright | <br>., Рн.д.<br>    | ,,<br>,,<br>,, | Do.<br>Bird & Co.<br>Turnbull Bros., Ld.<br>Turner, Morrison & Co., Ld.   |  |

# BOBEIN ENDS.

| Mr. D. McEwan    | Messrs. W. Fl. Brady & Co., Ld. |
|------------------|---------------------------------|
| ,, S. F. Roberts | Roberts, McLean & Co., Ld.      |

# [ 140a ]

# BOILER & STEAM-PIPE INSULATING MATERIALS.

| Mr. | R. H. Brady     |   | Messrs. | W. H. Brady & Co., Ld.       |
|-----|-----------------|---|---------|------------------------------|
| ,,  | H. R. Burkinsha | w | 12      | Jessop & Co., Ld.            |
| ,,  | H. D. Carson    |   |         | Turner, Morrison & Co., IAl. |
| .,  | J. F. Jones     |   | .,      | Do.                          |
|     | Ivan Morgan     |   |         | Balmer, Lawrie & Co., Ld.    |
|     | S. F. Roberts   |   | "       | Roberts, McLean & Co., Ld.   |
|     | J. Symon        |   | "       | Wollers, McLean & Co., Ld.   |
|     |                 |   | ,,      | W. H. Brady & Co., Ld.       |

#### BOLTS & NUTS.

| , Charles H. Holmes<br>, R. H. Jackson<br>, J. F. Jones<br>, J. S. Manook<br>, J. S. Manook<br>, B. H. Jackson<br>, J. S. Manook<br>, B. H. Brady & Co., Ld.<br>, B. H. Mullene<br>, G. Atherton & Co.<br>, J. S. Salter<br>, J. S. Salter<br>, J. S. Nong<br>, J. S. Manook<br>, J. S. Nong<br>, J. J. S. Nong<br>, J. S. Nong<br>, J. S. Nong<br>, J. S. Nong<br>, J | .d. |  |
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#### BONE MEAL.

| Mr. G. Benson        | Messrs. David Sassoon & Co., Ld. |
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| , H. St. P. Gardiner | , Grahanas Trading Co. (India).  |
| , J. Harvey          | Ld.                              |
| , A. B. O'Dwyer      | , David Sassoon & Co., Ld.       |
| , E. G. Sinelair     | , Ralli Bros., Ld.               |
| , D. G. Sevaslopulo  | , Turball Bros., Ld.             |
| , R. H. Turnbull     | , Turbull Bros., Ld.             |

# BOOTS & SHOES.

|    | J. S. Manook<br>W. H. Miles | •••• | Messrs. P. E. Guzdar & Co. |  |
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# BRASS & BRASS WARE.

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| ,, H. D. Carson         | Messrs, Jessop & Co., Ld.     |
| ., J. W. Gaunt          | "Turner, Morrison & Co., Lid. |
| ., J. W. Gaunt          | Wulson Y                      |
| ,, Charles H. Holmes    | ", Vulcan Iron Works, Ld.     |
| T T T                   | ", Holmes, Wilson & Co., Ld.  |
| ,, J. F. Jones          | Turner Manual & Co., Ld.      |
| , J. T. Lyle            |                               |
| 11 of T1 19910          | ", John King & Co., Ld.       |
|                         | the state string & Co., Lid.  |

# [ 1414 ]

# BUILDING CONSTRUCTION & CIVIL ENGINEERING.

Mr. J. M. Jardine ... Messrs. Jardine, Menzies & Co.

# BUILDING & DECORATING MATERIALS.

| Mr | H. Browne         | Messrs. | Martin & Co.              |
|----|-------------------|---------|---------------------------|
|    | H. R. Burkinshaw  | ,,      | Jessop & Co., Ld.         |
|    | Charles H. Holmes | ,,      | Holmes, Wilson & Co., Ld. |
|    | J. M. Jardine     |         | Jardine, Menzies & Co.    |
|    | J. S. Manook      | ,,      | P. E. Guzdar & Co.        |

#### BUTTONS.

| J. S. Manook                        | Messre. Holmes, Wilson & Co., Ld.<br>, P. E. Guzdar & Co.<br>(i. Atherton & Co.  |
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| ,, W. H. Miles<br>,, H. M. Ten Heuw | The second secon |

# CALCIUM CAREIDE.

| Mr. H. R. Burkinshaw Messrs.          | Jessop & Co., Ld.<br>Gillanders, Arbuthnot & Co. |
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| E. W. Cave "                          | D Waldie & Co.                                   |
| ., Charles H. Holmes ,,               | Holmes, Wilson & Co., Ld.<br>Martin & Co.        |
| ,, N. H. Hunt ,,<br>., W. H. Miles ,, | G. Atherton & Co.                                |
| Dr. E. Spencer, F.I.C., Рп.D. ,,      | Bird & Co.<br>Anderson, Wright & Co.             |
| Mr. J. Thomas                         | Turner, Morrison & Co., Ld.                      |
| ,, A. C. Wright,                      | Turner, Morrison & co., Ed.                      |

#### CANVAS.

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| Capt. Jack<br>Mr. T. A. Kay    | <br>Birkmyre Bros.   |
| , J. S. Manook                 | <br>P E Guzdar & Co.   |
| ., Ivan Morgan                 | <br>Balmer, Lawrie & Co., Ld.<br>Roberts, McLean & Co., Ld.              |
| ., S. F. Roberts               | <br>" Hoperes, monour d * "u"  |

#### CANVAS (Fire-Hose).

| Mr. H. R. Burkinshaw   | Messrs. | Jessop & Co., Ld.                        |
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| " A. Cantelo …         | ,,      | Bird & Co.<br>Roberts, McLean & Co., Ld. |
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| Capt, Jack             | ••      | Lewis & Tylor, Ld.                       |
| Mr. J. Lockhart Wilson | ,,      | Birkmyre Bros.                           |
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| Ivan Morgan            | ,,      | Roberts, McLean & Co., Ld.               |
| " S. F. Roberts …      | ,,      | Koberts, Moldon L                        |

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# Mr. A. C. Wright

# [ 1424 ]

# CELLULOID (Bangles, Combs & Fingerrings).

Mr. H. M. Ten Heuw ... Messrs Holland-Bombay Trading Co., I.d., W. H. Miles ... , G. Atherton & Co.

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| <ul> <li>J. M. Jardine, Jurdine, Menzies &amp; Co., I., J. P. Jones, Turner, Morrison &amp; Co., I. &amp; J. M. Leathem, Planters' Stores &amp; Agency Co., I.d.</li> <li>B. E. Mallock, Gillanders, Arbuttnot &amp; Co., I. C. Salter, Balmer, Lawrie &amp; Co., I.d.</li> <li>G. F. Walton, Birl &amp; Co.</li> </ul> | Mr. H. R. Burkinshaw | V | Messrs. | Jessop & Co., Ld.             |
|---|----------------------|---|---------|-------------------------------|
| <ol> <li>J. P. Jones, Turner, Morrison &amp; Co., I.d.</li> <li>J. M. Leathern, Planters' Stores &amp; Agency Co.<br/>I.d.</li> <li>B. E. Mallock, Gillanders, Arbuthnot &amp; Co.</li> <li>B. F. Petre, Martin &amp; Co.</li> <li>L. C. Salter, Ballure Lawrie &amp; Co., I.d.</li> </ol>                              |                      |   |         | Jardine, Menzies & Co         |
| <ul> <li>J. M. Leathern , Planters' Stores &amp; Agency Co.<br/>Lid.</li> <li>B. E. Mallock , Gillanders, Arbuthnot &amp; Co.</li> <li>I. C. Salter , Martin &amp; Co.</li> </ul>   | ,, J. F. Jones       |   |         | Turner, Morrison & Co. Ld.    |
| J. B. E. Mallock     Lid.       J. B. F. Petre     Gillanders, Arbuthnot & Co.       J. C. Salter     Balmer, Lawrie & Co.  | , J. M. Leathem      |   | Ϊ,      | Planters' Stores & Agency Co. |
| , B. F. Petre , Martin & Co.<br>L. C. Salter , Balmer, Lawrie & Co. Ld.   |                      |   |         | Lid,                          |
| , D. F. Petre , Martin & Co.<br>L. C. Salter , Balmer, Lawrie & Co., Ld.  |                      |   | 13      | Gillanders, Arbuthnot & Co    |
| ., L. C. Salter , Balmer, Lawrie & Co., Ld.   |                      |   | .,      | Martin & Co                   |
| ,, G. F. Walton , Bird & Co.  |                      |   |         |                               |
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#### CHALK.

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# CHEMICALS.

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|--|-------------------------|----------------|---|
| ., J. R. Sethi<br>Dr. E. Spencer, P.I.C.<br>Mr. J. F. Sutherland<br>,, R. H. Turnbull<br>,, A. C. Wright | , Рн.д.<br>             | •,<br>1)<br>1) | (Îndia), Ld.<br>Do.<br>Bird & Co.<br>Martin & Harris, Ld.<br>Turnbull Bros., Ld.<br>Turner, Morrison & Co., Lid |

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| " A. C. Wright  | ", Turnbull Bros., Ld.      |  |
| and the second se | Turner, Morrison & Co<br>Ld |  |

#### [ 148A ]

Mr, ,, ...

#### CIGARETTES.

|   |   |  |   | GARET  |  |
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| 11  | м. с. с   | Juzdar   |   | Messrs.  | P. E. Guzdar & Co.   |
|   | F. H.   | Tofferve   |   | ,,   | Samuel Fitze & Co., Ld.  |
| .,  | F. D  | Jenerys  |   |  | P. E. Guzdar & Co.   |
|   | J. S. M   | anook  |   | ,,   | G. Atherton & Co.  |
| .,  | W. H.   | Miles  | •••                                     | "  | Turnbull Bros., Ld.  |
| ,,  | R. H.   | Turnbull   | •••                                     | ,,   | Turnbun Dios., Du.   |
|   |   |  |   | COA  | L.   |
|   |   |  |   | Meann  | Villiers, Ld.  |
| Mr.   | W. L. 4   | Armstrong  |   |  | Anderson, Wright & Co.   |
|   | J. P. 1   | Evans  | •••                                     | ,,   | P. E. Guzdar & Co.   |
| .,  | M. C. 4   | Guzdar   | • • •                                   | ,,   |  |
|   | A. Jar  | line   |   | ,,   | Martin & Co.   |
| "   | TEH   | V. Keigh   | lev                                     | .,   | Gillanders, Arbuthnot & Co.  |
| "   | J.H.  | Lawrie   |   | ,,   | Anderson, Wright & Co.   |
| "   | W. Mc   | Linter   |   |  | Shaw, Wallace & Co.  |
| ••  | W. MC   | ngan<br>Dianan   |   | ,,   | Jardine, Skinner & Co.   |
|   | Е, А.   | Paterson   |   | ,,   | Balmer, Lawrie & Co., Ld.  |
| ,,  | T. W.   | T. Quarmi  | bУ                                      | .,,  | Shaw, Wallace & Co.  |
| "   | J. B.   |  |   | ,,   | Anderson, Wright & Co.   |
|   | J. Tho  | mas  |   | ,  | Anderson, wright a co.   |
|   | R. H  | Turnbull   |   | ,,   | Turnbull Bros., Ld.  |
|   | E, Vill   | iers   |   | ,,   | Villiers, Ld.  |
| ,,  | W/ T  | Vizer Harr   |   | ,,   | The Bengal Iron Co., Ld.   |
| ••  | D D   | Whitehord  | inc.                                    |  | Turner, Morrison & Co., Lu.  |
| ,,  | n. D.   | Whitehead<br>Worthing  | ton                                     |  | Andrew Yule & Co.  |
| ,,  | к. н.   | worming  |   | ,,   | John King & Co., Ld.   |
| ,,  | J. S. 1   | Loung  |   | ,,   |  |
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|   | TD A  | Ċ  |   |  | & PITCH.   |
| Mr  | . R. A.   | Becher   |   | Messre   | & PITCH.<br>. Turner, Morrison & Co., Ld.<br>Do.   |
| Mr  | P. B.   | Becher<br>Davis  |   | L TAR<br>Messre  | & PITCH.<br>. Turner, Morrison & Co., Ld.<br>Do.   |
| Mr<br>,,  | P. B.<br>E. A.  | Becher<br>Davis<br>Paterson  |   | L TAR<br>Messre  | & PITCH.<br>5. Turner, Morrison & Co., Ld.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.  |
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| Mr<br>,,<br>Dr.   | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>B. H   | Becher<br>Davis<br>Paterson<br>encer, F.I.C<br>omas<br>Turnbull  | <br><br>., Pı                           | L TAR<br>Messra<br>,,<br>H.D. ,,   | & PITCH.<br>5. Turner, Morrison & Co., Ld.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bros., Ld.   |
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| Mr<br>,,<br>Dr.<br>Mr   | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>R. H<br>Δ. Ο.  | Becher<br>Davis<br>Paterson<br>encer, F.I.C<br>omas<br>Turnbull<br>Young   | ., Pı                                   | L TAR<br>Messre<br>  | & PITCH.<br>5. Turner, Morrison & Co., Ld.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bros., Ld.   |
| Mr<br>,,<br>Dr.<br>Mr   | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>R. H<br>Δ. Ο.  | Becher<br>Davis<br>Paterson<br>encer, F.I.C<br>omas<br>Turnbull  | ., Pı                                   | L TAR<br>Messre<br>H.D. ,,<br>,,   | 2 FITCH.<br>3. Turner, Morrison & Co., Ld.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.   |
| Mr<br>,,,<br>Dr.<br>Mr<br>,,,   | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>R. H.<br>A. O.<br>W. T.  | Becher<br>Davis<br>Paterson<br>mcer, F.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har   | <br><br><br>mer                         | L TAR<br>Messra<br>A.D. ,,<br>,,<br>,,<br>,,<br>CO   | 4 PICCH.<br>1, Turnet, Morrison & Co., Ld.<br>Do<br>Javdine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bros, Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>KE.  |
| Mr<br>,,,<br>Dr.<br>Mr<br>,,,   | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>R. H.<br>A. O.<br>W. T.  | Becher<br>Davis<br>Paterson<br>mcer, F.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>rdine  | <br><br>mer                             | L TAR<br>Messra<br>A.D. ,,<br>,,<br>,,<br>,,<br>CO   | c. pricer.<br>bo, Turner, Morrison & Co., Lu.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Bird & Co.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>Ex.<br>Bird & Co.  |
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| Mr<br>,,,<br>Dr.<br>Mr<br>,,<br>,,<br>,,<br>,,  | P. B.<br>E. A.<br>E. Spo<br>J. Th<br>R. H.<br>A. O.<br>W. T.  | Becher<br>Davis<br>Paterson<br>mcer, F.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>rdine  | <br><br>mer                             | E TAR<br>Messre<br>i.D. ,,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,<br>.,       | 4. PTCGH.<br>b. Turner, Morrison & Co., Ld.<br>D.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>(Gillanders, Arbuthnot & Co.<br>Grillanders, Arbuthnot & Co.   |
| Mr<br>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  | P. B.<br>E. A.<br>J. Th<br>R. H.<br>A. O.<br>W. T.<br>W. T.   | Becher<br>Davis<br>Paterson<br>encer, #.I.C<br>oomas<br>, Turnbull<br>Young<br>Vizer Har<br>dine<br>, V. Keigh<br>Vizer Har  | <br><br>mer                             | L TAR<br>Messra<br>H.D. ,,<br><br><br><br><br>Messr<br>  | c procet.<br>, Turner, Morrison & Co., Ld.<br>Davine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bross, Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>(EI)<br>a. Martin & Co.<br>Gillanders, Arbuthnot & Co.<br>The Bengal Iron Co., Ld.<br>Shaw, Walkoe & Co.   |
| Mr<br>,,,,<br>Dr.<br>Mr<br>,,,<br>,,,<br>,,,,,,,,,,,,,,,,,,,,,,,,,,                         | P. B.<br>E. A.<br>J. Th<br>R. H.<br>A. O.<br>W. T.<br>F. H.<br>W. T.  | C<br>Becher<br>Davis<br>Paterson<br>m.cer, F.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>rdine<br>Vizer Har<br>Vizer Har<br>Gorgan  | ., Pr<br><br><br><br><br>ley<br>        | L TAR<br>Messrs<br>,,<br>H.D. ,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,, | 4. PTCGH.<br>b. Turner, Morrison & Co., Lub.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Bird & Co.<br>There Bengal Iron Co., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>(Gillanders, Arbuthnot & Co.<br>Tho Bengal Iron Co., Ld.,<br>Shaw, Wallace & Co.<br>Jardine, Skinner & Co.  |
| Mr<br>,,<br>,Dr.<br>,<br>,<br>,<br>,<br>,<br>,<br>,<br>,<br>,<br>,<br>,<br>,                | P. B.<br>E. A.<br>E. Spec.<br>J. Th<br>R. H<br>Λ. O.<br>W. T.<br>F. H.<br>W. T.<br>W. T.<br>W. M.<br>E. A.  | Becher<br>Davis<br>Paterson<br>mcer, #.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>Vizer Har<br>Vizer Har<br>Organ<br>Paterson  | Pı<br><br>mer<br><br>ley                | L TAR<br>Messra<br>H.D. ,,<br><br>COJ<br>Messr<br><br>   | c procet.<br>, Turner, Morrison & Co., Ld.<br>Davine, Skinner & Co.<br>Bird & Co.<br>Anderson, Wright & Co.<br>Turnbull Bross, Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>(EI)<br>a. Martin & Co.<br>Gillanders, Arbuthnot & Co.<br>The Bengal Iron Co., Ld.<br>Shaw, Walkoe & Co.   |
| Mr<br>,,<br>Dr.<br>,,<br>,,<br>Mr<br>,,<br>,,<br>,,<br>,,                                   | P. B.<br>E. A.<br>E. Spc<br>J. Th<br>R. H<br>Λ. O.<br>W. T.<br>C. A. Ja<br>F. H.<br>W. T.<br>W. T.<br>W. T.<br>L. B.  | Becher<br>Davis<br>Paterson<br>mcer, F.J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>Vizer Har<br>forgan<br>Paterson<br>Ross  | ., Pr<br><br>mer<br>ley<br>rmer         | L TAR<br>Messre<br>","<br>".<br>".<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>"                 | 4. PTCGH.<br>5. Turner, Morrison & Co., Lub.<br>Do.<br>Jardine, Skinner & Co.<br>Bird & Co.<br>Anderson Wright & Co.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>Shaw, Wallace & Co.<br>Jardine, Skinner & Co.<br>Shaw, Wallace & Co.<br>Shaw, Wallace & Co.<br>Shaw, Wallace & Co.<br>Shaw, Wallace & Co.   |
| Mr<br>","<br>Dr.<br>Mr<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","              | P. B.<br>E. A.<br>J. Th<br>R. H.<br>Λ. O.<br>W. T.  | Becher<br>Davis<br>Paterson<br>mcer, #.I.C<br>omas<br>. Turnbull<br>Young<br>. Vizer Har<br>rdine<br>. V. Keigh<br>Organ<br>. Paterson<br>Ross<br>encer, F.LC  | Pi<br>Pi<br><br>mer<br><br>ley<br>rmer  | L TAR<br>Messre<br>","<br>".<br>".<br>","<br>COI<br>Messr<br>","<br>","<br>","                           | <ul> <li>A PTCGH.</li> <li>Turner, Morrison &amp; Co., Lid.</li> <li>Do.</li> <li>Jardine, Skinner &amp; Co.</li> <li>Bird &amp; Co.</li> <li>Turnbull Bros., Lid.</li> <li>Bird &amp; Co.</li> <li>The Bengal Iron Co., Ld.</li> <li><b>En</b></li> <li>Martin &amp; Co.</li> <li>Gillanders, Arbuthnot &amp; Co.</li> <li>The Bengal Iron Co., Ld.</li> <li>Shaw, Wallace &amp; Co.</li> <li>Jardine, Skinner &amp; Co.</li> <li>Jardine, Skinner &amp; Co.</li> <li>Bird &amp; Co.</li> <li>Madeson, Wright &amp; Co.</li> </ul>                                  |
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| Mr<br>","<br>Dr.<br>Mr<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","              | P. B.<br>E. A.<br>J. Th<br>R. H.<br>Λ. Ο.<br>W. T.<br>F. H.<br>W. T.<br>W. T.<br>E. S.<br>F. J. B.<br>. E. S.<br>F.<br>F. J. T.<br>T.<br>J. T.  | Becher<br>Davis<br>Paterson<br>ancer, #J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>vizer Har<br>organ<br>Paterson<br>Ross<br>encer, F.L.(<br>homas<br>Turnbull<br>(Turnbull)  | , P1<br><br>mer<br><br>ley<br>cmer      | L TAR<br>Mossra<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>",                     | <ul> <li>A PICCH.</li> <li>Turner, Morrison &amp; Co., Lu.<br/>Do.</li> <li>Jardine, Skinner &amp; Co.</li> <li>Bird &amp; Co.</li> <li>Bird &amp; Co.</li> <li>Turnbull Bres., Ld.</li> <li>Bird &amp; Co.</li> <li>The Bengal Iron Co., Ld.</li> <li>KH.</li> <li>Martin &amp; Co.</li> <li>Gillanders, Arbuthnot &amp; Co.</li> <li>Gillanders, Arbuthnot &amp; Co.</li> <li>Gillanders, Arbuthnot &amp; Co.</li> <li>Skinner &amp; Co.</li> <li>Shiner &amp; Co.</li> <li>Therbox, Ual Box, Ld.</li> </ul> |
| Mr<br>,,,<br>Dr.<br>Mr<br>,,,<br>,,,<br>,,,<br>,,,<br>,,,,<br>,,,,,,,,,,,,,                 | P. B.<br>E. A.<br>J. Th<br>R. H.<br>Λ. O.<br>W. T.<br>F. H.<br>W. T.<br>W. T.<br>E. S.<br>F. J. T.<br>F. F. B.<br>F. B.<br>F. B.<br>F. B.<br>F. B.<br>F. B.<br>F. B.<br>F. B.<br>F. H.<br>F. B.<br>F. H.<br>F. H.<br>F. H.<br>F. H.<br>F. B.<br>F. H.<br>F. H.<br>F. H.<br>F. H.<br>F. B.<br>F. H.<br>F. H. F. H.<br>F. H. F. H.<br>F. J. F. H.<br>F. J. F. H.<br>F. J. T.<br>F. H. F. H.<br>F. J. T. T.<br>F. H. H.<br>F. J. T. | C<br>Becher<br>Davis<br>Paterson<br>meer, #J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>rdine<br>V. Keigh<br>Vizer Har<br>forgan<br>Paterson<br>Ross<br>encer, F.L<br>ohomas<br>Turnbull<br>Whitches<br>Whitches         | , Pr<br><br>mer<br>ley<br>rmer<br>c., P | L TAR<br>Messra<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>",                     | 4 PTCGH.<br>Turner, Marrison & Co., Ld.<br>Do.<br>Tardine, Skinner & Co.<br>Bird & Co.<br>Turnbull Bros., Ld.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>Shartin & Co.<br>Gillanders, Arbuthnot & Co.<br>The Bengal Tron Co., Ld.<br>Sharv, Walknee & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Turner, Murison Co., Ld.<br>Turner, Murison Co., Ld.<br>Turner, Murison Co., Ld.   |
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| Mr<br>","<br>Dr.<br>Mr<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>","<br>", | P. B.<br>E. A.<br>E. Spot<br>J. Th<br>R. H.<br>Λ. O.<br>W. T.<br>M. T.<br>W. T.<br>W. T.<br>W. T.<br>W. M.<br>E. A.<br>J. B.<br>F.<br>J. T.<br>F. H.<br>S.<br>F. H.<br>S.<br>F. S.<br>F. S. S.<br>S. S.<br>F. S. S.<br>F. S. S.<br>S. S. S. S.<br>S. S. S   | Becher<br>Davis<br>Paterson<br>ancer, #J.C<br>omas<br>Turnbull<br>Young<br>Vizer Har<br>vizer Har<br>organ<br>Paterson<br>Ross<br>encer, F.L.(<br>homas<br>Turnbull<br>(Turnbull)  | , Pr<br><br>mer<br>ley<br>rmer<br>c., P | L TAR<br>Messra<br>H.D. ,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,<br>,,       | 4 PTCGH.<br>Turner, Marrison & Co., Ld.<br>Do.<br>Tardine, Skinner & Co.<br>Bird & Co.<br>Turnbull Bros., Ld.<br>Turnbull Bros., Ld.<br>Bird & Co.<br>The Bengal Iron Co., Ld.<br>Shartin & Co.<br>Gillanders, Arbuthnot & Co.<br>The Bengal Tron Co., Ld.<br>Sharv, Walknee & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Bird & Co.<br>Turner, Murison Co., Ld.<br>Turner, Murison Co., Ld.<br>Turner, Murison Co., Ld.   |

#### State of the second second

# [ 144**a** ]

#### CONDENSED MILK.

| Mr. F. H. Jefferys Messrs, Sz | unuel Fitze & Co., Ld.       |
|-------------------------------|------------------------------|
| , J. D. Manook P.             | E. Guzdar & Co.              |
| ,, vv. II, Milles (3          | Atherton & Co.               |
| ,, H. M. Ten Heuw ,, He       | olland-Bombay Trading Co.,   |
|                               | Ld.                          |
| ,, A. E. Thompson , Ne        | stle & Anglo-Swiss Con-      |
|                               | ensed Milk (Export) Co., Ld. |
| " R. H. Turnbull " Tu         | unbull Bros., Ld.            |

#### COPPERAS.

#### COPPER.

| Mr. H. R. Burkinshaw | Messrs. Jescop & Co., Ld.    |
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| ,, H. D. Carson      | "Turner, Morrison & Co., Ld. |
| , Chas, H. Holmes    | "Holmes, Wilson & Co., Ld.   |
| , J. F. Jones        | "Turner, Morrison & Co., Ld. |
| , M. W. Lowndes      | "Gillanders, Arbuthnot & Co. |
| , B. E. Mallock      | John King & Co., Ld.         |
| , R. H. Turnhell     | "Turnbull Bros., Ld.         |
| , A. C. Wright       | "Turner, Morrison & Co., Ld. |

# CORRUGATED IRON.

| Mr. | R. H. Brady      |        |         |                             |
|-----|------------------|--------|---------|-----------------------------|
| ,,  | H. R. Burkinshay | n<br>v | dessrs. | W. H. Brady & Co., Ld.      |
| ,,  | H. G. Hughes     |        |         |                             |
| ,,  | R H Tosler       |        | ,,      | Plummer Bros & Co           |
| ,,  |                  | ···    | ,,      | martin & Co                 |
|     | M W Lowed.       |        | ,,      | Turner, Morrison & Co. T.d. |
|     | J. S. Manaala    | •••    |         |                             |
|     | D McEmon         | •••    | ,,      | P. E. Guzdar & Co.          |
| ,,  | J. Moffatt       | •••    | 12      | W. H. Brady & Co., Ld.      |
|     | L. C. Salter     |        | .,      | Vulcan Iron Works, Ld.      |
| "   | L. C. Salter     |        |         | Balman Ton Works, L.d.      |
| "   | J. D. Warner     |        |         | Balmer, Lawrie & Co., Ld.   |
| ,,  | J. S. Young      |        | ,,      | Blackwood, Blackwood & Co.  |
|     |                  |        | .,      | John King & Co., Ld.        |

# [ 145A ]

#### COTTON.

| Mт   | J. J. Alexandroff | <br>Messrs, Ralli Bros., Ld. |    |
|------|-------------------|------------------------------|----|
| pur. | C. Cleghorn       | <br>,, Anderson, Wright & C  | 0, |
| ,,   | M. C. Guzdar      | <br>,, P. E. Guzdar & Co.    |    |
|      | A. L. Lyell       | <br>,, Shaw, Wallace & Co.   |    |

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| Mr. Chas. H. Holmes | Messrs. Holmes, Wilson & Co., Ld.                  |
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| . J. S. Manook      | " P. E. Guzdar & Co.                               |
| " W. H. Miles       | , G. Atherton & Co.<br>Holland-Bombay Trading Co., |
| "H. M. Ten Heuw     | ., Hohand-Donnouly Francisky Francisky             |

# CYCLES & CYCLE ACCESSORIES.

| Mr. W. A. Bungey | <br>Messrs. Turner, Morrison & Co., Ld.     |
|------------------|---|
| J. S. Manook     | <br>P. E. Guzdar & Co.<br>G. Atherton & Co. |
| , W. H. Miles    | <br>,, Gr. Athenion & Co.                   |

# DRUGS & MEDICINES.

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| Mr. | R. D. Lemmon     |       | Messrs. Martin & Harris, Ld.               |  |
|-----|------------------|-------|--|--|
|     |                  | • • • | P. E. Guzdar & Co.<br>Martin & Harris, Ld. |  |
| ,,  | J. F. Sutherland | •••   | " m 1. Dree Ld                             |  |
|     | R. H. Turnbull   |       | ,, Turnburt Drost, ind.                    |  |

# EARTHEN WARE.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld.

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# ELECTRICAL FITTINGS & SUPPLIES.

| ,,       | J. H. Bolam<br>G. R. Boscolo<br>H. D. Carson<br>E. P. Grimsdick   | ,          | ,,<br>,,<br>,, | Martin & Co.<br>Bird & Co.<br>Turner, Morrison & Co., Ld.<br>Associated Electrical Industries<br>(India), Ld.  |
|----------|---|------------|----------------|--|
| ,,<br>,, | <ul> <li>T. Jager</li> <li>J. F. Jones</li> <li>W. R. Leake</li> <li>W. E. A. Morby</li> <li>G. S. M. Pinkert</li> <li>E. V. Small</li> </ul> | <br><br>on | ,,             | Balmer, Lawrie & Co., Ld.<br>Turner, Morrison & Co., Ld.<br>Jessop & Co., Ld.<br>Balmer, Lawrie & Co., Ld.<br>John King & Co., Ld.<br>Associated Electrical Industries<br>(India), Ld. |

# [ 146A ]

# ELECTRICAL INSTRUMENTS.

| Mr. J. H. Bolam       | Messrs. Martin & Co.                |  |
|-----------------------|-------------------------------------|--|
| ,, G. R. Boscolo      | " Bird & Co.                        |  |
| ,, H. D. Carson       | ", Turner, Morrison & Co. Ld.       |  |
| " E. P. Grimsdick …   | ., Associated Electrical Industries |  |
|                       | (India), Ld.                        |  |
| ,, C. H. Hinton       | , Martin & Co.                      |  |
| ,, F. Hyland          | ,, Bengal Telephone Corporation,    |  |
|                       | Lid.                                |  |
| ,, J. F. Jones        | ,, Turner, Morrison & Co., Ld.      |  |
| ,, W. R. Leake        | ,, Jessop & Co., Ld.                |  |
| ., G. S. M. Pinkerton | ,, John King & Co., Ld.             |  |
| ,, E. V. Small        | ., Associated Electrical Industries |  |
|                       | (India). Lid                        |  |

# ELECTRICAL MACHINERY.

| Mr. | J. H. Bolam       |     | Messra  | Martin & Co.                     |
|-----|-------------------|-----|---------|----------------------------------|
|     | G. R. Boscolo     |     | moonly. | marcin & Co.                     |
|     | T D C             |     | .,      | Bird & Co.                       |
| ,,  | H. D. Carson      |     |         | Turner, Morrison & Co., Ld.      |
|     | E. P. Grimsdick   |     | ••      | ruther, Morrison & Co., Ld.      |
|     |                   | ••• | ,,      | Associated Electrical Industries |
|     |                   |     |         | (India), Ld                      |
| ,,  | C. H. Hinton      |     |         | Martha a                         |
|     | T TO T            |     | .,      | Martin & Co.                     |
| ,,  | J. D. Jones       |     | .,      | Turner, Morrison & Co., Ld.      |
| ,,  | W. R. Leake       |     | 13      | Turner, morrison & Co., Ld.      |
|     | 0 0 35 75 1       |     | ,,      | Jessop & Co., Ld.                |
| ,,  | G. S. M. Pinkerte | m   |         | John King & G T 1                |
|     | E. V. Small       |     |         | John King & Co., Ld.             |
|     | - V. Oman         | ••• |         | Associated Electrical Industries |
|     |                   |     |         | (India) Ld                       |

# ELECTRICAL WIRES & CABLES.

| мr, | J. H. Bolam       |      | Messrs. Martin & Co.                |
|-----|-------------------|------|-------------------------------------|
| ,,  | N. C. Bilton      | •••• | ", Bengal Telephone Corporation.    |
|     | C. R. Bland       |      |                                     |
|     | e, av, Dianu      | •••• | ,, W. T. Henley's Telegraph         |
| ,,  | G. R. Boscolo     |      | Works Co., T.d                      |
| ÷., | H. D. Carson      |      | Bird & Co.                          |
|     | E. P. Grimsdick   | •••  | ., Turner, Morrison & Co., Ld.      |
|     |                   | •••  | ", Associated Electrical Industries |
| ,,  | J. F. Jones       |      | (India), T.d                        |
| .,. | F. W. Leake       | •••  | ", Turner, Morrison & Co., Ld.      |
|     | W. R. Leake       | •••  | " Dittish Insulated Cables T.d      |
|     | G. S. M. Pinkerto | •••  | ", Jessop & Co., Ld.                |
| ,,  | E, V. Small       | m    | ,. John King & Co., Ld.             |
| ,,  | . v. omali        | •••  | Associated Flasteria T              |
|     |                   |      |                                     |
|     |                   |      | (India) T.a                         |

# [ 147.4 ]

# FIRE BRICKS.

| Mr. H. D. Carson<br>J. F. Jones<br>S. A. Roberts<br>Dr. E. Spencer, F.I.C. | ,, | Turner,<br>Do.<br>Bird & O<br>Do. | & Co., Ld. |
|--|----|-----------------------------------|------------|
| Dr. 15, apencer, rine  | ,, |                                   |            |

#### FIRE CLAY.

| Mr. H. D. Carson   | Messrs. | Turner, Morrison & Co., 1.d.                     |
|--|---------|--|
| J. F. Jones<br>G. S. M. Pinkerton<br>S. A. Roberts<br>Dr. E. Spencer, F.I.C., PH | ,,      | Do.<br>John King & Co., Ld.<br>Bird & Co.<br>Do. |

#### FLAX.

| Mr. H. D. Carson<br>,, J. Harley<br>,, J. F. Jones | <br><br>Messrs. Turner, Morrison & Co., Ld.<br>F. Harley & Co.<br>, Turner, Morrison & Co., Ld. |  |
|--|---|--|
|  |   |  |

#### FLAX (Hose).

| Mr. A. Cantelo                   | <br>Messrs. ] | Bird & Co.<br>Furner, Morrison & Co., Ld. |
|----------------------------------|---------------|---|
| ,, H. D. Carson                  | <br>,, ·      | Do.                                       |
| " J. F. Jones                    | <br>,, I      | Birkmyre Bros.                            |
| ,, T. A. Kay<br>,, S. F. Roberts | <br>,, ,      | Roberts, McLean & Co., Ld.                |

#### FLOUR.

| Mr. F. C. Fyffe<br>,, R. I. Meyer<br>., W. B. Monair |  | Messra. Shaw, Wallace & Co.<br>Mr. R. I. Moyer.<br>Messra. Balmer, Lawrie & Co., Ld. |
|--|--|--|
|--|--|--|

#### GINGER.

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Mr. S. A. King ... Messrs. Grahams Trading Co. (India) Ld.

Mr.

# GLAND PACKINGS FOR WATER & STEAM.

| H. R. Burkinshaw |   |              | Jessop & Co., Ld.<br>Turner, Morrison & Co., Ld. |
|------------------|---|--------------|--|
| H. D. Carson     |   | <i>,</i> · · | Vulcan Iron Works, Ld.                           |
| J. W. Gaunt      |   | ,,           | Plummer Bros. & Co.                              |
| A. G. E. Hewlett |   | ,,           | Holmes, Wilson & Co., Ld.                        |
| Chas, H. Holmes  | 1 | ,,           | Turner, Morrison & Co., Lid.                     |
| J F. Jones       |   | ,,           | Balmer, Lawrie & Co., Ld.                        |
| Ivan Morgan      |   | <b>7</b> 7   | Martin & Co.                                     |
| H. A. Womack     |   | 2.9          | Marini & CV                                      |

# Mr. Ol . TT TT Mr. ., Mr. ,, ,, Cnas. H. F. ,, M. W. Lo ,, G. M. Fau ,, J. F. Jone

# [ 148A ]

# GLASS (Bangles & Beads).

 Wr. Chas. H. Holmes...
 Messrs. Holmes, Wilson & Co., Ld.

 , J. S. Manook
 , P. E. Guzdar & Co.

 , W. H. Miles
 , G. Atherton & Co.

 , H. M. Ten Heuw
 , Holmal, Bombay Trading Co.

#### GLASS (Mirrors).

| Mr. Chas. H. Ho<br>,, J. S. Manoo | olmes Mess<br>ok | rs. Holmes, Wilson & Co., Ld.<br>P. E. Guzdar & Co. |
|-----------------------------------|------------------|---|
| ,, R. W. Plun                     | amer             | Plummer Bros. & Co.                                 |
| ,, H. F. Smith                    | h                | The Bombay Co., Ld.                                 |
| ,, H. M. Ten                      | Heuw ,.          | Holland-Bombay Trading Co.                          |
|                                   |                  | Ld. 5   |

#### GLASS (Window)

| Mr. Chas. H. Holmes                  | Messrs. Holmes, Wilson & Co., Ld. |
|--------------------------------------|-----------------------------------|
| ,, J. S. Manook<br>,, G. M. Faulkner | ,, P. E. Guzdar & Co.             |
| D M D                                |                                   |
| ,, R. W. Plummer<br>,, H. F. Smith   |                                   |
| ", n. r. smin                        | ,, The Bombay Co., Ld.            |

# GLASS (Tumblers).

| ,, H. M. Ten Heuw ,, Holland-Bombay Trading C<br>Ld. |
|--|
|--|

#### GRAM.

| W. E. Bailey<br>C. Cleghorn | Messrs. Shaw, Wallace & Co. |
|-----------------------------|-----------------------------|
| or oregnorn                 | . Anderson Which & C.       |
| R. I. Meyer                 |                             |
|                             | Messrs, Ralli Brothers, Ld. |
|                             |                             |
| D. G. Sevastopulo           | ,, Ralli Brothers, Ld.      |
|                             | IARDWARE.                   |
| TT TO TO LA CONTRACT        | ANALIS W ALLES.             |
| H. R. Burkinshaw            | Messrs. Jessop & Co., Ld.   |
|                             | ", W. H. Brady & Co., Ld.   |
| Chas H Holmon               | " " I Drady & Co., Ld.      |

|         | Chas. H. Holmes | ••• | ,,  | W. H. Brady & Co., Ld.                         |
|---------|-----------------|-----|-----|--|
| ,,      | onas, H. Holmes |     | ,,  | Holmes, Wilson & Co., Ld.                      |
|         | M. W. Lowndes   |     | "   | wilson & Co., Ld                               |
|         | G. M. Faulkner  |     | "   | The Bombay Co. L.A                             |
| ,,      | J. F. Jones     | *** | ,,  | Steiners, Ld.                                  |
| ,,      | J. P. Jones     |     | ,,  | Turner M.                                      |
|         | J. S. Manook    |     | ,,  | Turner, Morrison & Co., Ld.                    |
|         |                 |     |     | P. E. Guzdar & Co.                             |
|         | D. McEwan       |     | · · | The Guzdar & Co.                               |
|         |                 |     | ,,  | W. H. Brady & Co., Ld.                         |
| 22      | W. H. Miles     |     |     | ( A) and ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( |
|         | C. Newdecker    |     | 3.7 | G. Atherton & Co.                              |
| ,,      | O. Mewdecker    |     |     | Plummer Bros. & Co.                            |
|         | R. W. Plummer   |     |     | wrannier Dros, & Co.                           |
| · · · . | in a raunder    | *** |     | Do.  |
|         | T. Hart Watson  |     |     |  |
|         |                 |     | ,,  | Glenfield & Kennedy, Ld.                       |
| 23      | J. D. Warner    |     |     | Diala a semilery, Du.                          |
|         |                 |     | ••  | Blackwood, Blackwood & Co.                     |
|         |                 |     |     |  |

", Glenfield & Kennedy, Ld. ., Blackwood, Blackwood & Co.

# [ 149A ]

#### HEMP (Manila). AM 11.

|                  | HIJ | DES &  | SKINS   |          |       |    |
|------------------|-----|--------|---------|----------|-------|----|
| B. F. Wates      |     |        |         | Morrison |       | Ld |
| Mr. Manmull Ruia |     | Messrs | Walker. | Goward   | & Co. |    |

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# Mr. D.G. Sevastopulo\* ... Messrs. Ralli Brothers, Ld.

Mr

,,

| IRON.              |         |                              |  |  |  |  |
|--------------------|---------|------------------------------|--|--|--|--|
| H. R. Burkinshaw I | Messrs. | Jessop & Co., Ld.            |  |  |  |  |
| H. D. Carson       | ,.      | Turner, Morrison & Co., Ltd. |  |  |  |  |
| Chas. H. Holmes    |         | Holmes, Wilson & Co., Ld.    |  |  |  |  |
| H. G. Hughes       |         | Plummer Bros. & Co.          |  |  |  |  |
| R. H. Jackson      |         | Martin & Co.                 |  |  |  |  |
| J. F. Jones        | ,,      | Turner, Morrison & Co., Ld.  |  |  |  |  |
| M. W. Lowndes      | ,,      | The Bombay Co., Ld.          |  |  |  |  |
| G. S. M. Pinkerton | ,,      | John King & Co., Ld.         |  |  |  |  |
| L. C. Salter       | ,,      | Balmer, Lawrie & Co., Ld.    |  |  |  |  |
| W. T. Vizer Harmer | ,,      | The Bengal Iron Co., Ld.     |  |  |  |  |

#### IRON MONGERY.

Mr. H. R. Burkinshaw ... Messrs. Jessop & Co., Ed.

#### IRON ORE.

| Dr. | J. T. Lyle M<br>E. Spencer, F.I.C., PH.E<br>W. T. Vizer Harmer | 1       | John King & Co., Ld.<br>3ird & Co.<br>Phe Bengal Iron Co., Ld. |
|-----|--|---------|--|
|     | 1  | KAPOR   | ε.   |
|     | J. J. Alexandroff M<br>C. Cleghorn                             | lessrs. | Ralli Brothers, Ld.<br>Anderson, Wright & Co.                  |

| ,, | J. J. Alexandroff<br>C. Cleghorn |     | Messrs. Ralli Brothers, Ld.<br>,, Anderson, Wright & Co.<br>, Turner, Morrison & Co., Ld. |
|----|----------------------------------|-----|---|
|    | B. L. H. Coles<br>J. S. Ezra     |     | ", Turnbull Bros., Ld.  |
|    | J. Harley                        |     | F. Harley & Co.<br>Grahams Trading Co. (India),   |
| ,, | S. A. King                       |     | ,, Granams Trading Co. (Indus),   |
|    | R. I. Meyer<br>J. D. Warner      |     | Mr. R. I. Meyer.<br>Messrs. Blackwood, Blackwood & Co.                                    |
|    | LAC                              | (Sh | ell, Stick & Button).   |

| ,, W. F. Dines<br>,, J. S. Ezra | <br>Messrs. Ralli Brothers, Ld.<br>Turner, Morrison & Co., Ld.<br>, Turnbull Bros., Ld.<br>, Grahams Trading Co., (India)<br>Ld. |
|---------------------------------|--|
| , II. DIGUARO                   | <br><br>,, Ralli Bros., J.d.<br>,, J. Thomas & Co.<br>,, Turnbull Bros., Ld.   |

"For hides only.

# [ 150A ]

#### LAMETTA (Gold & Silver).

| Mr. | Chas. H. Holmes | Messrs. Holmes, Wilson & Co., I | ιð. |
|-----|-----------------|---------------------------------|-----|
| ,,  | W. H. Miles     | " G. Atherton & Co.             |     |

#### LEAD (Sheeting and Pipes.)

| Mr. H. R. Burkinshaw         | Messrs, Jessop & Co., Ld.      |
|------------------------------|--------------------------------|
| ,, H. D. Carson              | , Turner, Morrison & Co., Ld   |
| ,, J. W. Gaunt               | ,, Vulcan Iron Works, Ld.      |
| ,, Chas. H. Holmes           | ,, Holmes, Wilson & Co., Ld.   |
| ., J. F. Jones<br>J. Moffatt | ,, Turner, Morrison & Co., Ld. |
| W Diller                     | ,, Vulcan Iron Works, Ld.      |
| ,, w. Fickering              | ,, McLeod & Co.                |

# LEATHER & LEATHER GOODS.

| Mr. | H. R. Burkinsh              | aw Me | ssrs. | Jessop & Co., Ld.          |
|-----|-----------------------------|-------|-------|----------------------------|
| ,,  | K. H. Brady                 |       | ,,    | W. H. Brady & Co., Ld.     |
|     | B. M. Dass                  |       |       | Martin & Co.               |
|     | <ol> <li>Gemmeil</li> </ol> |       | ,,    | Heatly & Gresham, Ld.      |
| ,,  | Chas. H. Holmes             |       |       | Holmes, Wilson & Co., Ld.  |
| ,,  | J. S. Manook                |       |       | P. E. Guzdar & Co.         |
|     |                             |       | ,,    | W. H. Brady & Co., Ld.     |
| ,,  | S. F. Roberts               |       | ,,    | Roberts, McLean & Co., Ld. |
|     |                             |       |       |                            |

#### LIGHT RAILWAY MATERIALS.

|                                    |   |   | and DRIADS.  |
|------------------------------------|---|---|--|
| ""<br>""                           | J. Symon<br>J. S. Young   | ,,<br>Iry ,,<br>,,                        | Jessop & Co., Ld.<br>Heatly & Gresham, Ld.<br>Holmes, Wilson & Co., Ld.<br>Martin & Co.<br>W. H. Brady & Co., Ld.<br>Do.<br>John King & Co., Ld.   |
|                                    | MA  | CHINERY                                   | (General).   |
| , 11<br>11<br>11<br>11<br>11<br>11 | <ul> <li>R. H. Brady</li> <li>H. D. Carson</li> <li>J. W. Gaunt</li> <li>M. C. Guzdar</li> <li>A. G. E. Hewl</li> <li>J. F. Jones</li> <li>Chas, H. Holmes</li> <li>W. R. Leake</li> <li>U. M. Leake</li> </ul> | Messrs.<br>,,<br>,,<br>ett ,,<br>,,<br>,, | W. H. Brady & Co., Ld.<br>Turner, Morrison & Co., Ld.<br>Vulcan Iron Works, Ld.<br>P. E. Guzdar & Co.<br>Plummer Bros. & Co.<br>Turner, Morrison & Co., Ld.<br>Holmes, Wilson & Co., Ld.<br>Jessop & Co., Ld.<br>Jessop & Co., Ld. |
| **<br>**<br>**<br>**               | D. McEwan<br>J. Moffat<br>Ivan Morgan<br>G. S. M. Pinkert<br>J. Symon<br>H. A. Womack   | ··· ,,<br>··· ,,<br>ion ,,                | Ld.<br>W. H. Brady & Co., Ld.<br>Vulcan Iron Works, Ld.<br>Balmer, Lawrie & Co., Ld.<br>John King & Co., Ld.<br>W. H. Brady & Co., Ld.<br>Martin & Co.   |

#### [ 151∧ ]

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#### MACHINERY (Printing).

| Mr.        | C. W. Sanford | Messrs. John Dickinson & Co., Ld.                    |
|------------|---------------|--|
|            | G C. Shepherd | <br>, Andrew Yule & Co.<br>John Dickinson & Co., Ld. |
| <i>,</i> . | R. J. D. Ward | <br>", John Dickinson & Co., Da.                     |

#### MAIZE.

| Mr. R. I. Meyer   | Mr. R. I. Meyer.            |
|-------------------|-----------------------------|
| A B O'Dwyer       | Messrs. Ralli Brothers, Ld. |
| D. G. Sevastopulo | ,, Do.                      |

#### MATCHES.

| Mr. | J. | s. | Manook |  | Messrs. | Ρ. | E. | Guzdar | ð: | Co. |
|-----|----|----|--------|--|---------|----|----|--------|----|-----|
|-----|----|----|--------|--|---------|----|----|--------|----|-----|

# MANGANESE ORE.

| Mr | в  | F.  | Petre |            |     |    |      |   | & Co. |  |
|----|----|-----|-------|------------|-----|----|------|---|-------|--|
| Dr | Ē. | Sne | ncer, | ғ.1.с., Рв | .р. | ,, | Bird | å | Co.   |  |

#### MICA.

| Mr. J. A. Edwardes E | vans | Messrs. | Hoare | Do.  | e Co., 100. |
|----------------------|------|---------|-------|------|-------------|
| E Lyne               |      | ,,      |       | 100. |             |

# MOTOR ACCESSORIES.

| Mr. |                 |    | Turner, Morrison & Co., Ld.<br>Holmes, Wilson & Co., Ld. |
|-----|-----------------|----|--|
|     | Chas. H. Holmes | ,, | P. E. Guzdar & Co.                                       |
|     | J. S. Manook    | ,, | r. b. ouzan i ii   |

#### MOTOR CARS.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ,, J. S. Manook ... ,, P. E. Guzdar & Co.

#### MYRABOLLAMS.

| Mr.      | J. Harvey<br>P. H. Burrows- |        | srs. David Sassoon & Co., Ld.<br>Ellerman's Arracan Rice &<br>Trading Co., Ld. |
|----------|-----------------------------|--------|--|
| ,,<br>,, | C. Cleghorn<br>S. A. King   | ,<br>, | , Anderson, Wright & Co.<br>, Grahams Trading Co., (India)                     |
|          | R. I. Meyer                 | Mr.    | R. I. Meyer.   |

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# [ 152A ]

#### NAILS.

| Mr. H. R. Burkinshaw                    |    | . Jessop & Co., Ld.         |
|---|----|-----------------------------|
| ,, Chas. H. Holmes<br>,, G. M. Faulkner | ,, | Holmes, Wilson & Co., Ld.   |
| , J. F. Jones                           | ,, | Steiners, Ld.               |
| T C Mar 1                               | "  | Turner, Morrison & Co., Ld. |
| ,, J. S. Manook                         | ,, | P. E. Guzdar & Co.          |

# NAPHTHALINE BALLS.

| Mr. W. H. Miles<br>,, H. M. Ten Heuw | Messrs. G. Atherton & Co.<br>,, Holland-Bombay Trading Co.,<br>I.d. |
|--------------------------------------|---|
|--------------------------------------|---|

#### NEEDLES.

| M. Chas, H. Holmes Mess<br>, J. S. Manook ",<br>, D. McEwan ",<br>, H. M. Ten Heuw ", | Its. Holmes, Wilson & Co., Ld.<br>P. E. Guzdar & Co.<br>W. H. Brady & Co., Ld.<br>Holland-Bombay Trading Co.,<br>Ld. |
|---|--|
|---|--|

# NUTS (Betel & Ground).

Mr. A. B. O'Dwyer ... Messrs. Ralli Brothers, Ld. ,, D. G. Sevastopulo ,, Do.

# NUX VOMICA.

| мr, | Б. | Α. | King |  | • | Messrs. | Grahams | Trading | Со., | (India) |
|-----|----|----|------|--|---|---------|---------|---------|------|---------|
|-----|----|----|------|--|---|---------|---------|---------|------|---------|

# OIL (Castor).

| Mr. C. Cleghorn  | <br>Messrs, Anderson, Wright & Co.   |
|--|--|
| ,, F. G. Gould   | <br>,, Grahams Trading Co., (India)  |
| ,, R. I. Meyer<br>,, R. H. Turnbull<br>,, J. D. Warner | <br><br>Mr. R. J. Meyer.<br>Messrs, Turnhull Bros., Ld.<br>,, Blackwood, Blackwood & Co. |

# OIL (Linseed).

| <ul> <li>Mr. A. L. Cameron</li> <li>,, C. Cleghorn</li> <li>,, R. I. Meyor</li> <li>,, R. H. Turnbull</li> <li>,, J. H. Walker</li> <li>,, A. C. Wright</li> </ul> | M      | essrs. Andrew Yule & Co.<br>,, Anderson, Wright & Co.<br>r. R. I. Meyer.<br>essrs. Turnbull Bros., Lid.<br>, Barty & Co.<br>,, Turner, Morrison & Co., Lid. |
|--|--------|---|
| ., R. I. Meyer<br>., R. H. Turnbull<br>., J. H. Walker   | M<br>M | " Anderson, Wright & Co.<br>r. R. I. Meyer.<br>essrs. Turnbull Bros., Ld.<br>"Barry & Co.   |

#### [ 158A ]

#### OIL (Mineral).

| Mr. | К. | Ainslie     | <br>Messrs, Bird & Co.     |
|-----|----|-------------|----------------------------|
|     |    | Lindsay     | <br>,, Valvoline Oil Co.   |
|     |    | H. Turnbull | <br>,, Turnbull Bros., Ld. |
|     | F. | Wharton     | <br>,, Valvoline Oil Co.   |

#### OIL (Mustard).

| Mr. | C. Cleghorn<br>F. G. Gould                    | <br><br>Messrs. Anderson, Wright & Co.<br>,, Grahams Trading Co., (India)<br>Ld.         |
|-----|---|--|
|     | R. I. Meyer<br>R. H. Turnbull<br>J. D. Warner | <br><br>Mr. R. I. Meyer.<br>Messrs. Turnbull Bros., Ld.<br>,, Blackwood, Blackwood & Co. |

#### OIL (Transformer).

|        | Ainslie     | <br>Messrs. Bird & Co.<br>Turnbull Bros., Ld. |
|--------|-------------|---|
| <br>R. | H. Turnbull | <br>" Turnbun Bros., Du.                      |

#### OIL CAKE (Castor).

| Mr. C. Cleghorn                   | <br>Messrs, Anderson, Wright & Co.   |
|-----------------------------------|--|
| , R. I. Meyer<br>, R. H. Turnbull | Mr. R. I. Meyer.<br>Messrs. Turnbull Bros., Ld.  |
| . K R. Lumbur                     | the second s |

# OIL CAKE (Linseed) ROTARY QUALITY.

| Mr. S. A. King    | <br>Messrs. Grahams Trading Co., (Ind<br>Ld. | ia) |
|-------------------|--|-----|
| ,. R. H. Turnbull | <br>,, Turnbull Bros., Ld.                   |     |

# OIL CAKE (Linseed).

| Mr. A. L. Cameron<br>,. C. Cleghorn<br>R. I. Meyer<br>,. R. H. Turnbull<br>,. J. H. Walker |     | Messrs. Andrew Yule & Co.<br>,, Anderson, Wright & Co.<br>Mr. R. I. Meyer.<br>Messrs. Turnbull Bros., Ld.<br>,, Barry & Co. |
|--|-----|---|
| ., J. H. Walker  |     | " Blackwood Blackwood & Co.   |
| J. D. Warner   | ••• | " Janok wood, is won wood in  |

# OIL CAME (Rapesced).

| Mr. S. A. King |  | Messrs. | Grahams<br>Lid, | Trading | Co. | (India). |
|----------------|--|---------|-----------------|---------|-----|----------|
|----------------|--|---------|-----------------|---------|-----|----------|

# [ 154A ]

#### OILMAN STORES.

|    | F. H. Jefferys | Messrs | . Samuel Fitze & Co., Ld. |      |
|----|----------------|--------|---------------------------|------|
| ,, | J. S. Manook   |        | P. E. Guzdar & Co.        |      |
| ,, | W. H. Miles    |        | G. Atherton & Co.         |      |
| ,, | H. M. Ten He   | euw "  | Holland-Bombay Trading    | Co., |
|    |                |        | Ld.                       |      |

#### PADLOCKS.

| Mr. H. M. Ten Heuw |     | Messrs. Holland-Bombay Trading Co., |
|--------------------|-----|-------------------------------------|
| T (1 ) (1 )        |     | Ld.                                 |
|                    | ••• | " P. E. Guzdar & Co.                |
| ,, W. H. Miles     | ••• | " G. Atherton & Co.                 |

#### PAINTS.

| ,, | <ul> <li>K. Ainslie</li> <li>H. R. Burkinshaw</li> <li>W. W. Matthews</li> </ul> | Messrs. Bird & Co.<br>,, Jessop & Co., Ld<br>,, Ellerman's Arracan Rice & |
|----|--|---|
| ,, | H. W. Sykes  | Trading Co., Ld.  |
| ,, | A. C. Wright   | "Do.", Turner, Morrison & Co., Ld.  |

# PAINTS (Nitro-Cellulose).

Mr. J. F. d'A. Willis ... Messrs. Gillanders, Arbuthnot & Co.

#### PAPER.

| Mr. E. A. Bellamy                   | Messrs | Bird & Co.                |
|-------------------------------------|--------|---------------------------|
| <ol> <li>M. L. Broughton</li> </ol> |        | Plummer Bros. & Co.       |
| A. L. Cameron                       |        | A Manier Dros. & Co.      |
| . G. M. Faulkner                    | ,,     | Andrew Yule & Co.         |
|                                     | ,,     | Steiners, Ld.             |
| ., A. L. McLatchie                  |        | Balmer, Lawrie & Co., Ld. |
| ., J. S. Manook                     | .,     | D E C la a Co., Da.       |
| ., R. W. Mellor                     |        | P. E. Guzdar & Co.        |
| . R. W. Plummer                     | .,,,   | Bird & Co.                |
| D. B. C.                            | ,,     | Plummer Bros., & Co.      |
| Dr. E. Spencer, F.I.C., PH.I        | ). ,.  | Bird & Co.                |
| Mr. T. H. Todd                      |        | Balm T                    |
| ,, R. J. D. Ward                    | "      | Balmer, Lawrie & Co., Ld. |
| W an of 15, Wald                    | ,,     | John Dickinson & Co., Ld. |

#### PEAS.

|    | R.      | Τ.      | ghorn<br>Meyer       |     | Messrs. Anderson, Wright & Co.<br>Mr. R. I. Meyer. |    |
|----|---------|---------|----------------------|-----|--|----|
| •• | A.<br>D | B.<br>G | O'Dwyer<br>Sevastopi |     | Messrs, Ralli Brothers, Ld.                        |    |
|    |         |         | Warner               | 10  | ,,, Do,  |    |
| ., | υ,      | D.      | warner               | ÷., | ,, Blackwood, Blackwood & C                        | ю. |

#### [ 155A ]

#### PENCILS.

Mr. J. S. Manook ... Messrs. P. E. Guzdar & Co. , W. H. Miles ... , G. Atherton & Co. , H. M. Ten Heuw ... , Holland Bombay Trading Co., Ld.

#### PERFUME & ESSENCES.

| Mr. R. D. Lemmon   | <br>Messrs. Martin & Harris, Ld. |
|--------------------|----------------------------------|
| , J. S. Manook     | <br>,, P. E. Guzdar & Co.        |
| ,, W. H. Miles     | <br>,, G Atherton & Co.          |
| . J. F. Sutherland | <br>,, Martin & Harris, Ld.      |

#### PITCH.

Mr. A. C. Wright ... Messrs, Turner, Morrison & Co., Ld. , W. T. Vizer Harmer ,, The Bengal Iron Co., Ld.

#### QUICK SILVER.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld.

#### RED & WHITE LEAD.

| Mr. H. R. Burkinshaw                                    | Messrs. | Jessop & Co., Ld.  |
|---|---------|--|
| ,, E. W. Cave,<br>,, Chas. H. Holmes<br>,, A. C. Wright | {       | Gillanders, Arbuthnot & Co.<br>D. Waldie & Co.<br>Holmes, Wilson & Co., Ld.<br>Turner, Mcrrison & Co., Ld. |

#### RICE.

| Mr.      | W. E. Bailey     | Messrs.   | Shaw, Wallace & Co.                           |
|----------|------------------|-----------|---|
|          | G. Benson        | ,,        | David Sassoon & Co., Ld.                      |
| ,,       | P. H. Burrows-V  | Vatson ,, | Ellerman's Arracan Rice &<br>Trading Co., Ld. |
|          | C. Cleghorn      | ,,        | Anderson, Wright & Co.                        |
|          | J. S. Ezra       | ,,        | Turnbull Bros., Ld.                           |
|          | F. G. Gould      | ,,        | Grahams Trading Co., (India)                  |
| .,       |                  |           | Ld.   |
|          | M. C. Guzdar     | ,,        | P. E. Guzdar & Co.                            |
|          | D T Mover        | Mr. B     | . I. Meyer.                                   |
|          | A. B. O'Dwyer    | Messrs    | Ralli Brothers, Ld.                           |
| <u>.</u> | J. H. Patterson  | ,,        | Ellerman's Arragan 1600 a                     |
|          |                  |           | Trading Co., Ld.                              |
|          | E. R. Price      | ,,        | Shaw, Wallace & Co.                           |
|          | D. G. Sevastopul | o ,,      | Ralli Brothers, Ld.                           |
|          | J. D. Warner     | ,,        | Blackwood, Blackwood & Co.                    |
| ,,       |                  |           |   |

#### Property and a second second

### [ 156A ]

### RICE (Bowls).

Mr. Charles H. Holmes Messrs, Holmes, Wilson & Co., Ld. , J. S. Manook ... , P. E. Guzdar & Co. , W. T. Vizer Harmer , The Bengal Iron Co., Ld.

## ROPES (Hemp).

| Mr. D. | м.   | Stark | <br>Messre. | Macneil | 1 & Co., |     |     |     |
|--------|------|-------|-------------|---------|----------|-----|-----|-----|
| ,, B.  | F. ' | Wates | <br>,,      | Turner, | Morrison | & C | o., | Ld. |

#### ROPES (Wire).

|                      | Messrs. Martin & Co.           |
|----------------------|--------------------------------|
| ,, H. R. Burkinshaw  | ,, Jessop & Co., Ld.           |
| ,, G. Rowton Hifford | " Bird & Co.                   |
| ,, Chas. H. Holmes   | ,, Holmes, Wilson & Co., Ld.   |
| Capt. Jack           | ,, Turner, Morrison & Co., Ld. |

#### ROSIN.

| Mr. E. W. Cave  | { <sup>1</sup> | Messrs, Gillanders, Arbuthnot & Co.                  |
|-----------------|----------------|--|
| ,, A. C. Wright | (              | ,, D. Waldie & Co.<br>,, Turner, Morrison & Co., Ld. |

## RUBBER (Moses & Pipes).

| Mr, H. R. Burkinshaw | Messrs | . Jessop & Co., Ld.       |
|----------------------|--------|---------------------------|
| ,, A. Gemmell        |        | Heatly & Gresham, Ld.     |
| ,, Chas. H. Holmes   |        | Holmes, Wilson & Co., Ld. |
| ,, R. W. Plummer     | ,,     | Plummer Bros., & Co.      |
| ,, Ivan Morgan       | ,,     | Balmer, Lawrie & Co., Ld. |

### RUBBER (Manufactured).

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ,, R. W. Plummer ... ,, Plummer Bros., & Co.

## RUBBER (Raw).

Mr. Chas. H. Holmes ... Messrs. Holmes. Wilson & Co., Ld. ", G. G. MacGregor ... " Davenport & Co., Ld.

## SADDLERY AND SADDLERS IRON MONGERY.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. a star i

### SALT.

Mr. F. G. Gould .... Messrs. Grahams Trading Co., (India), Ld. 6° W. B. Monàir ... ,, Balmer, Lawrie & Co., Ld.

## [ 157A ]

### SALTPETRE.

Mr.

Mr.

...

| P. Capranos    | ••• |     | Ralli Brothers, Ld.<br>Gillanders, Arbuthnot & Co.   |
|----------------|-----|-----|--|
| E. W. Cave     | {   |     | D. Waldie Co.  |
| C. Cleghorn    |     | ,,, | Anderson, Wright & Co.<br>Turner Morrison & Co., Ld. |
| B. L. H. Coles |     | ~   | Grahams Trading Co., (India),                        |
| F. G. Gould    |     |     | Ld.<br>Ralli Bros., Ld.                              |
| A Metaxa       |     | ,,  | nam Dios., isa.                                      |

### SCHOOL SLATES.

|                                  | Messrs, Steiners, Ld.      |
|----------------------------------|----------------------------|
| Chas. H. Holmes                  | "Holmes, Wilson & Col, and |
| J. S. Manook                     | " A therion & Co.          |
| ., W. H. Miles<br>H. M. Ten Heuw |                            |
| " H. M. Ten Heaw                 | " Ld.                      |

### SCREWS.

| Mr. | G. M. Faulkner  | Messrs. | Steiners, Ld.<br>Vulcan Iron Works, Ld. |
|-----|-----------------|---------|---|
|     | J. W. Gaunt     | <br>,,  | Holmes, Wilson & Co., Ld.               |
|     | Chas. H. Holmes | <br>,,  | Turner, Morrison & Co., Ld.             |
|     | J. F. Jones     | <br>,,  | P. E. Guzdar & Co.                      |
|     |                 | <br>,,  | W. H. Brady & Co., Ld.                  |
|     | D. McEvan       | <br>,,  | G. Atherton & Co.                       |
| .,  | W. H. Miles     | <br>,,  | G. Amerian & co.                        |

### SEED (Castor).

| Mr. W. E. Bailey<br>, G. Benson<br>, C. Cleghorn<br>, B. L. H. Coles<br>, J. Harvey<br>B. L. Meyer | <br>Messrs. Shaw, Wallace & Co.<br>, David Sassoon & Co., Ld.<br>, Anderson, Wright & Co.<br>, Turner, Morrison & Co., Ld.<br>) David Sassoon & Co., Ld.<br>Mr. R. I. Meyer. |
|--|--|
|  | <br>Messrs. Ralli Bros., Ld.<br>Shaw, Wallace & Co.  |

## SEED (Cotton).

| J, Harvey                    | Messrs. Shaw, Wallace & Co.<br>David Sassoon & Co., Lid<br>Mr. R. I. Meyer. |
|------------------------------|---|
| A. B. O'Dwyer<br>F. K. Price | Messrs, Balli Brothers, Lu.<br>Shew, Wallance & Co.                         |
| D. G. Sevastopulo            | ,,  |

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## [ 1584 ]

### SEED (Kapok).

Mr. S. A. King ... Messrs. Grahams Trading Co., (India) Ld.

## SEED (Linseed).

|    | W. E. Bailey      | Messrs. Shaw, Wallace & Co. |
|----|-------------------|-----------------------------|
|    | G. Benson         | ,, David Sassoon & Co., Ld. |
|    | J. S. Ezra        | ,, Turnbull Bros., Ld.      |
|    | J. Harvey         |                             |
|    | R. I. Meyer       | Mr. R. I. Meyer,            |
| ,, | A. B. O'Dwyer     | Messrs. Ralli Brothers, Ld. |
| ,, | E. K. Price       | Shaw, Wallace & Co          |
|    | D. G. Sevastopulo | ., Ralli Brothers Ld        |
| ,, | J. H. Walker      | ,, Barry & Co.              |

## SEED (Mowa).

| Mr. W. E. Bailey  |     | Messrs. Shaw, Wallace & Co.     |
|-------------------|-----|---------------------------------|
| ,, C. Cleghorn    |     | ,, Anderson, Wright & Co        |
| ., S. A. King     |     | ,, Grahams Trading Co., (India) |
|                   |     | Lud.                            |
| ,, R. I. Meyer    |     | Mr. R. I. Meyer,                |
| ,, A. B. O'Dwyer  |     | Messrs, Ralli Brothers, Ld.     |
| ,, E. K. Price    |     | " Shaw, Wallace & Co.           |
| ,, D. G. Sevaston | ulo | ,, Ralli Brothers, Ld.          |
| , J. H. Walker    |     | ,, nam brothers, Ld.            |
| <i>,,</i>         |     | ,, Barry & Co.                  |

## SEED (Mustard).

| Mr. W. E. Bailey<br>,, S. A. King  | Messrs. Shaw, Wallace & Co., Ld.<br>,, Grahams Trading Co., (India) |
|------------------------------------|---|
| ,, A. B. O'Dwyer<br>,, R. I. Meyer | Ed.<br>Balli Brotherry T. 2   |
| ., E. K. Price                     | Maggra Cham III 1   |
|                                    | ., Ralli Brothers, I.d.   |
| ,, J. D. Warner                    | ,, Blackwood, Blackwood & Co.                                       |

## SEED (Poppy).

| Mr. W. E. Bailey     | Messrs, Shaw, Wallace & Co. |
|----------------------|-----------------------------|
| the set all subject  | Mr. R. I. Meyer             |
| ,, E. K. Price       | Messrs. Ralli Brothers, Ld. |
| ., D. G. Sevastopulo | " Ralli Brothers, Ld.       |

## [ 159A ]

### SEED (Psyllium).

| Mr. | W. E. Bailey  |      | Messrs, Shaw, Wallace & Co. |
|-----|---------------|------|-----------------------------|
| 1.1 | R. I. Meyer   |      | Mr. R. I. Meyer.            |
|     | A. B. O'Dwyer |      | Messrs, Ralli Bros., Ld.    |
|     | E. K. Price   |      | " Shaw, Wallace & Co.       |
|     | D. G. Sevasto | pulo | " Ralli Brothers, Ld.       |

### SEED (Rape).

| Mr. | W. E. Bailey                 | <br>Messrs, Shaw, Wallace & Co.                    |
|-----|------------------------------|--|
|     | J. S. Ezra                   | <br>" Turnbull Bros., Ld.                          |
|     | J. Harvey                    | <br>" David Sassoon & Co., Ld.<br>Mr. R. I. Meyer. |
| ,,  | R. I. Meyer                  | Mr. R. I. Meyer.<br>Messrs, Ralli Brothers, Ld.    |
| "   | A. B. O'Dwyer<br>E. K. Price | <br>, Shaw, Wallace & Co.                          |
| "   | D. G. Sevastor               |  |

### SEED (Til).

| Mr. W. E. Bailey<br>B. I. Meyer      | Mover                       |
|--------------------------------------|-----------------------------|
| ., R. I. Meyer<br>,, A. B. O'Dwyer . | Messrs, Ralli Brothers, Ld. |
| " E K. Price<br>" D. G. Sevastopul   |                             |

## SEED (Other kinds).

潮

AND TO THE FREEDO

1.0.2

| ,, | R. I. Meyer<br>A. B. O'Dwyer | Messrs, Shaw, Wallace & Co.<br>Mr. R. I. Meyer.<br>Messrs, Ralli Brothers, Ld.<br>Shaw, Wallace & Co. |
|----|------------------------------|---|
|    | E. K. Price                  | " an at Doublease Tel   |
|    | D. G. Sevastopulo            | ", Ram Dromers, Da.   |

## SEWING COTTON.

|                   |      | P. E. Guzdar & Co.<br>W. H. Brady & Co., Ld. |
|-------------------|------|--|
| , D. McEwan       | . ,, | Steiners, Ld.                                |
| ., G. M. Faulkner | . ,, | G. Atherton & Co.                            |
| W. H. Miles       | ,,   | Holland-Bombay Trading Co.                   |
| ,, H. M. Ten Heuw | ,,   | Ld.  |
| , J. Thomas       | ,,   | W. H. Brady & Co., Ld.                       |

## SILM (Raw & Waste).

# Mr. C. Cleghorn ... Messrs, Anderson, Wright & Co.

## [ 160A ]

### SPELTER.

Mr. J. W. Gaunt ... Messrs. Vulcan Iron Works, Ld. ,, Chas. H. Holmes ... ,, Holmes, Wilson & Co., Ld. ,, M. W. Lowndes ... ,, The Bombay Co., Ld.

## SPIRIT (Commercial).

| Mr. E. W. Cave | <br>Messrs | Gillanders, Arbuthnot & Co. |  |
|----------------|------------|-----------------------------|--|
|                | <br>ι,,    | D. Waldie & Co.             |  |

### STATIONERY.

| Mr. E. A. Bellamy<br>,, M. L. Broughton<br>,, J. S. Manook<br>,, W. H. Miles<br>,, R. W. Plummer<br>,, G. C. Shepherd<br>,, H. M. Ten He | , P. E. Guzdar & Co.<br>, G. Atherton & Co.<br>, Plummer Bros., & Co. |   |
|--|---|---|
| " R. J. D. Ward  |   | , |

### STEEL.

in a

| mir. | n. n. Brady       | Me | erse      | W. H. Brady & Co., Ld,    |
|------|-------------------|----|-----------|---------------------------|
|      | H. R. Burkinsha   |    |           | , in Drady & Co., Ld.     |
|      | TT TE CL 1        |    | ,,        | Jessop & Co., Ld.         |
| .,   | H. E. Clark .     |    | ,,        | Heatly & Gresham, Ld.     |
|      | Chas. H. Holmes . |    | <i>,,</i> | Treating a Gresham, Ld.   |
|      | D TT T 1          |    | ,,        | Holmes. Wilson & Co., Ld. |
| ,,   | R. H. Jackson     |    |           | Martin & Co               |
|      | M. W. Lowndes .   |    |           | m The CO                  |
|      | A C T O N         |    | ,,        | The Bombay Co., Ld.       |
|      | A. C. V. Orrell . |    |           | Dorman, Long & Co., Ld.   |
|      | L. J. Quine       |    |           | T.1 TOUR & CO., Lid,      |
|      | T Commission      |    | ,,        | John King & Co., Ld.      |
| ,,   | o. symon .        | •• |           | W. H. Brady & Co., Ld.    |
|      |                   |    |           |                           |

### STEEL CASTINGS.

| Mr.  | R. H. Brady     |     | Messrs | W. H. Brady & Co., Ld.      |
|------|-----------------|-----|--------|-----------------------------|
| .,,, | H, D. Carson    |     |        | The Drady & Co., Ld.        |
| ÷    | H. E. Clark     |     | "      | Turner, Morrison & Co., Ld. |
| ÷.   | J. W. Gaunt     |     | ,,     | rieatly & Gresham Ld        |
| ,,   | Chas. H. Holmes | ••• | ,,     | Vulcan Iron Works T.d       |
| "    | T E T           |     | ,,     | Holmes, Wilson & Co., Ld.   |
|      | J. F. Jones     | ••• | ,,     | Turner, Morrison & Co., Ld. |
|      | S. A. Roberts   |     |        | Bird & Co.                  |
| ,,   | J. Symon        |     | "      | Diru & Co.                  |
|      | J. S. Young     |     | "      | W. H. Brady & Co., Ld.      |
|      | er ar araang    | ••• | ,, ,   | John King & Co., Ld         |

## [ 161A ] STEEL (High Speed).

Mr.

,,

Mr. ,, ,, ., 28. .,

| R. H. Brady      | Messrs. W. H. Brady & Co., Ld. |  |
|------------------|--------------------------------|--|
| H. R. Burkinshaw | " Jessop & Co., Ld.            |  |
| H. D. Carson     | ,, Turner, Morrison & Co., Ld. |  |
| H. E. Clark      | " Heatly & Gresham, Ld.        |  |
| J. W. Gaunt      | " Vulcan Iron Works, Ld.       |  |
| Chas, H. Holmes  | " Holmes, Wilson & Co., Ld.    |  |
| J. F. Jones      | " Turner, Morrison & Co., Ld   |  |
| C. Newdecker     | ,, Plummer Bros. & Co.         |  |
| L. J. Quine      | , John King & Co., Ld.         |  |
| T Symon          | W. H. Brady & Co., Ld.         |  |

### STEEL (Tools.)

| Mr. R. H. Brady<br>H. R. Burkinshaw<br>H. D. Carson<br>J. W. Ganant<br>Chas. H. Holmes<br>J. F. Jones<br>C. Newdecker<br>L. J. Quine | ,, Jessop & Co<br>,, Turner, Mo<br>,, Heatly & G<br>,, Vulcan Irou<br>,, Holmes, W<br>,, Turner, Mo<br>,, Plummer E<br>John King | <ol> <li>L.d.</li> <li>rrison &amp; Co., Ld.</li> <li>rresham, Ld.</li> <li>Works, Ld.</li> <li>Works, Ld.</li> <li>jlson &amp; Co., Ld.</li> <li>prison &amp; Co., Ld.</li> <li>iros. &amp; Co.</li> <li>&amp; Co., Lid.</li> </ol> |
|--|--|--|
| ., J. J. Quine   | " W. H. Br   | idy & Co., Ld.   |

## STEEL (Tools & Implements).

| , H. R. Burkinshaw<br>H. D. Carson<br>J. W. Gaunt<br>Chas. H. Holmes<br>A. G. E. Hewlett<br>J. F. Jones<br>L. J. Quine | >><br>>><br>>><br>>><br>>><br>>><br>>><br>>><br>>><br>>><br>>><br>>><br>>> | W. H. Brady & Co., Ld.<br>Jossep & Co., Ld.<br>Turner, Morrison & Co., Ld.<br>Heasly & Greeham, Ld.<br>Vulcan Iron Works, Ld.<br>Holmes, Wilson & Co., Ld.<br>Plummer Bros, & Co., Ld.<br>John King & Co., Ld.<br>John King & Co., Ld. |
|--|--|--|
| , J. Symon   |  | W. H. Brady & Co., Lid.  |

湖

### STRAW BOARDS.

| E. A. Bellamy     | Messrs. | Bird & Co.                 |
|-------------------|---------|----------------------------|
| G. M. Faulkner    | · ,,    | Stelliers, Liu,            |
| Charles H. Holmes |         | P. E. Guzdar & Co.         |
| J. S. Mancok      | ,,      | W. H. Brady & Co., Ld.     |
| D. McEwan         | · ••    | Holland-Bombay Trading Co. |
| H. M. Ten Heuw    |         | Tiđ                        |
| R. J. D. Ward     |         | John Dickinson & Co., Lid. |

## [ 162A ] STRUCTURAL IRON & STEEL WORKS.

#### Messes. W. H. Brady & Co., Ld. , Turner, Morrison & Co., Ld. , Martin & Co. , Braithwaite & Co. (India), Ld. , Holmes, Wileon & Co., Ld. , Johnes, Wileon & Co., Ld. , Turner, Morrison & Co., Ld. , Braithwaite & Co. (India), Ld. , Uulean Iron Works, Ld. , Dorman, Long & Co., Ld. , Bird & Co. , Bird & Co. , Bird & Co. , Bird & Co. , Balmer, Lawrie & Co., Ld. Mr. R. H. Brady ,, H. D. Carson ,, C. E. Cree C. E. Cree .... T. Douglas .... J. W. Gaunt .... Chas. H. Holmes .... ,, ,, ,, R. Johnston ,, J. F. Jones A. Lamond ,, ,, J. Moffatt ... A. C. V. Orrell ... W. A. Radice ... ,, ,, ,, ,, S. A. Roberts ,, J. Symon ,, F. D. Verrill

### SUGAR.

|     | W. E. Bailey   |      | Messrs. | Shaw, Wallace & Co.         |
|-----|----------------|------|---------|-----------------------------|
| .,, | E. P. Bateson  |      |         | Gillanders, Arbuthnot & Co. |
| ,,  | P. Capranos    |      | ,,      | Ralli Brothers, Ld.         |
|     | J. A. Edwardes | Evar | 16 ,    | Hoare, Miller & Co., Ld.    |
| ,,  | F. G. Gould    |      | ,,      | Grahams Trading Co., (India |
|     | 7              |      |         | Ld.                         |
|     | J. Hesse       |      | ,,      | Louis Dreyfus & Co.         |
|     | Manmull Ruia   |      | ,,      | Walker Goward & Co.         |
| ,,  | K. W. Mealing  |      | .,      | Andrew Yule & Co.           |
| ,,  | A. Metaxa      |      | ,       | Ralli Brothers, Ld.         |
| ,,  | R. I. Meyer    |      | Mr. R   | . I. Mever.                 |
|     | E. K. Price    |      | Messrs. | Shaw, Wallace & Co.         |
| ,,  | J. D. Warner   |      | ,,      | Blackwood, Blackwood & Co.  |

## SULPHUR.

| Mr. E. W. Cave   | {Messrs. Gillanders, Arbuthnot & Co<br>,, D. Waldie & Co. |              |
|------------------|---|--------------|
| ,, J. M. Leathem | ,, Planters' Stores & Agency (                            | ~            |
|                  | Ld.   | <i>v</i> o., |

### TAMARINDS.

| Mr. S. A. | King | · | Meggre     | Graham |         | -    |         |
|-----------|------|---|------------|--------|---------|------|---------|
| f det i   |      |   | ALCOUNT N. | Ld.    | Trading | Co., | (India) |

| [ 1                          | 163A ]  |           |
|------------------------------|---|-----------|
| m a 73 F                     | AULINS.   |           |
|                              | ars. Bird & Co.   | ų         |
| MI. A. Ouncoro               | F. Harley & Co.   | ŝŝ        |
|                              | Turner, Morrison & Co., Ld.                               | ŝ,        |
| Mr. T. A. Kay                | Birkmyre Bros.  | 111<br>20 |
| TEA                          | (China).  | 5         |
| Mr. G. W. N. Liddle Me       | sørs. Harrisons & Crosfield, Ld.                          | ę         |
| MI. U. H. Puttock            | ,, Do.  |           |
| T C Surrey                   | ,, Do.  |           |
| S. Wiggins                   | " Lipton, Ld.   |           |
| S. A. Wilmshurst             | ,, Do.  | ľ         |
| TEA                          | (Indian).   | ľ         |
| Mr. A. N. Baldwin Me         | ssers. Balmer, Lawrie & Co., Ld.                          | ŀ         |
| , W. H. Batty                | " Davenport & Co., Ld.                                    | ļ,        |
| M. G. Bucknall               | ", Shaw, Wallace & Co.<br>Planters' Stores & Agency Co.,  | ŀ         |
| , J. Elcock                  | " Ld.   | ľ         |
|                              | Martin & Co   | ł         |
| ., F. A. Hutchinson          | Harrisons & Crosfield, Ld.                                | t         |
|                              | ", Walker Goward & Co.                                    | l         |
| T A Minto                    | Kilburn & Co.   | Į         |
| H B G Pierce                 | Lyons (India), L0.  |           |
| . H. L. Puttock              | , Harrisons & Crosfield, Ld.<br>Balmer, Lawrie & Co., Ld. | ł         |
| G. A. Rainey                 | J. Mackillican & Co.                                      | 1         |
| G. E. Step                   | Andrew Yule & Co.   |           |
| , J. G. Stewart              | Harrisons & Crosfield, Ld.                                | 1         |
| J. C. Surrey                 | , Villiers, Ld.   |           |
| ., E. Villiers<br>S. Wiggins | , Lipton, Ld.   |           |
| ,, G. Wilmshurst             | ", Do.  |           |
|                              | CHESTS.   |           |
| Mr. M. G. Bucknall M         | Game Shaw Wallace & Co.                                   |           |
| Mr. M. G. Duckhan            | Holmes, Wilson & Co., Du.                                 |           |
| G TI Tenner                  | , Bird & Co.<br>Planters, Stores & Agency Co.,            |           |
| J. M. Leathem                |   |           |
|                              | Ld.<br>Kilburn & Co.                                      |           |
| J. A. Minto                  | Devennort & Co., Ld.                                      |           |
| G. G. Macgregor              | D E Guzdar & Co.  |           |
| J. S. Manook<br>Manmull Ruia | Walker Goward & Co.                                       |           |
| ., H. R. G. Pierce           | Tryons (India), Liu.                                      |           |
| W Dickering                  | " McLeod & Co.  |           |
| , N. Standish                | , Do.<br>J. Mackillican & Co.                             |           |
| G E Step ····                | Tinton, T.d.  |           |
| S. Wiggins                   | "Do   |           |
| " S. A. Wilmshurst           | ,, 10.  |           |
|                              |   |           |
|                              |   |           |

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## [ 164A ]

### TEA LEAD.

|    | . M. G. Bucknall |     | Messrs. | Shaw, Wallace & Co.            |
|----|------------------|-----|---------|--------------------------------|
|    | H. E. Colvin     |     | ,,      | McLeod & Co.                   |
| ,, | J. M. Leathem    |     | ,,      | Planters' Stores & Agency Co., |
|    |                  |     |         | Ld.                            |
| ,, | G. G. MacGregor  |     | ,,      | Davenport & Co., Ld.           |
| ,, | W. Pickering     |     |         | McLeod & Co.                   |
|    |                  |     |         | J. Mackillican & Co.           |
| ,, | S. Wiggins       |     |         | Lipton, Ld.                    |
| ,, | S. A. Wilmshu    | rst | ,,      | Do.                            |

#### TIMBER.

|    | J. F. Jones       | Messrs. Turner, Morrison & Co., | ъa       |
|----|-------------------|---------------------------------|----------|
| ,, | T. F. G.A. Willis | ,, Gillanders, Arbuthnot & C    | 70<br>70 |
| ,, | C. Williamson     | ,, Do.                          |          |

#### TIN.

| wr. | Gnas. | H. Holmes | <br>Messrs. | Holmes  | Wilson  | & Co., Ld         | , |
|-----|-------|-----------|-------------|---------|---------|-------------------|---|
| ,,  | J. S. | Young     | <br>,,      | John Ki | ng & Co | а со., <u>н</u> о | • |

### TIN (Boxes).

| Mr. J. W. Gaunt    |   | Messrs. | Vulcan Iron Works, Ld.      |
|--------------------|---|---------|-----------------------------|
| ,, Chas. H. Holmes | 5 |         | Holmes, Wilson & Co., Ld.   |
| ., J. S. Manook    |   | ,,      | P. E. Guzdar & Co.          |
| ,, G. M. Faulkner  |   |         | Steiners, Ld.               |
| ,, W. H. Miles     |   |         | G. Atherton & Co.           |
| ., W. Pickering    |   |         | McLieod & Co.               |
| ,, H. M. Ten Heuw  | · | ,,      | Holland-Bombay Trading Co., |
| ,, J. S. Young     |   |         | Lid.                        |
| ,, Loung           |   | "       | John King & Co., Ld.        |

## TIN (Ingots).

| Mr. J. W. Gaunt                  | Messrs. Vulcan Iron Works, Ld. |
|----------------------------------|--------------------------------|
|                                  | ,, Holmes, Wilson & Co., Ld.   |
| ,, J. F. Jones<br>, W. Pickering | " Turner, Morrison & Co. Ld    |
|                                  | " McLeod & Co                  |
| ,, J. S. Young                   | " John King & Co., Ld.         |

## TIN PLATES.

| Mr.  | J. P. Ainscough | <br>Messrs. Shaw, Wallace & Co. |
|------|-----------------|---------------------------------|
|      | Chas. H. Holmes | <br>Holmes Wilson & Co.         |
| . ,, | W. Pickering    |                                 |
| 13   | J. S. Young     | <br>" McLeod & Co.              |
|      | 0               | <br>" John King & Co., Ld.      |

## [ 165A ]

### TOBACCO.

| Mr | Η. | D. | Cumberbate  | sh |    | Andrew |      |   |     |  |
|----|----|----|-------------|----|----|--------|------|---|-----|--|
|    | F  | Ĥ. | Jeffereys . |    |    | Samuel |      |   |     |  |
| ,, | Â. | н. |             |    |    | Turnbu |      |   |     |  |
| ,, | Α. | К. | Tennent .   |    | ,, | Andrew | Yule | å | Co. |  |

### TOBACCO LEAF.

| Mr. C. Cleghorn<br>,, H. D. Cumberbatch<br>,, S. A. King | Messrs Anderson, Wright & Co.<br>,, Andrew Yule & Co.<br>,, Grahams Trading Co., (Ind<br>Ld. | ia) |
|--|--|-----|
| ,, A. K. Tennent<br>,, R. H. Turnbull                    | ,, Andrew Yule & Co.<br>,, Turnbull Bros., Ld.   |     |

## TOBACCO (Manufactured).

Mr. R. H. Turnbull ... Messrs. Turnbull Bros., Ld.

### TOYS.

| Mr.        |                               | Messrs. Holmes, Wilson & Co., Ld.<br>P. E. Guzdar & Co. |     |
|------------|-------------------------------|---|-----|
| <b>,</b> . | J. S. Manook                  | C Athorton & Co   |     |
| ••         | W. H. Miles<br>H. M. Ten Heuw |   | ò., |
| "          | H. M. Len Heaw                | ", Ld.  |     |

### TUBES (Copper & Brass).

| ٨r. |                    | Messrs, Jessop & Co., Ld.<br>Vulcan Iron Works, Ld. |  |
|-----|--------------------|---|--|
|     | J. W. Gaunt        | " Vulcan Hon Works, Edi                             |  |
|     | Chas H. Holmes     |   |  |
|     | G. S. M. Pinkerton | " John King & Oot, Mar                              |  |

## TUBES (Iron, Steel & Gas).

| <ul> <li>M. S. F. Barkinshaw</li> <li>J. W. Gaunt</li> <li>Chas. H. Holmes</li> <li>H. G. Hughes</li> </ul> | , Jessop & Co., Ld.<br>, Vulcan Iron Works, Ld.<br>, Holmes, Wilson & Co., Ld.<br>, Plummer Bros., & Co. |
|---|--|
| ,, G. S. M. Pinkerton   | " John King & on, m  |

### TURMERIC.

Mr. ,,

| C. Cleghorn<br>J. S. Ezra<br>S. A. King | <br><br>Messrs, Anderson, Wright & Co.<br>,, Turnbull Bros., Ld.<br>,, Grahams Trading Co., (India)<br>Ld. |
|---|--|
| J. D. Warner                            | <br>,, Blackwood, Blackwood & Co.  |

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## [ 166A ]

### TURPENTINE.

Mr. E. W. Cave ,, A. C. Wright

### TWINE.

| Mr. A. Cautelo  |     | Messrs. Bird & Co.        |
|-----------------|-----|---------------------------|
| ,, J. Harley    | ••• | <li>Marley &amp; Co.</li> |
| ,, J. S. Manook |     | " P. E. Guzdar & Co.      |

## TYRES (Motors & Cycles).

| MI. J. S. Manook                 |     | Messrs, P. E. Guzdar & Co. |
|----------------------------------|-----|----------------------------|
| ,, W. H. Miles<br>,, H. F. Smith | ••• | "G. Atherton & Co.         |
| ,, II. D. BIIII                  | ••• | ", The Bombay Co., Ld.     |

### VARNISHES.

| Mr. C. R. Bland   | Messrs. W. T. Henley's Telegraph  |
|---|---|
| H. R. Burkinshaw<br>,, W. W. Matthews                     | Works Co., Ld.<br>,, Jessop & Co., Ld.<br>,, Ellerman's Arracan Bice &                      |
| ,, H. W. Sykes<br>,, J. F. d'A. Willis<br>,, A. C. Wright | Trading Co., Ld.<br>, Do.<br>, Gillanders, Arbuthnot & Co.<br>, Turner, Morrison & Co., Ld. |

## WHEAT.

| ,, | J Harven          | Messrs, Shaw, Wallace & Co.                           |
|----|-------------------|---|
| ,, | J Hesse           | ", David Sassoon & Co., Ld.<br>", Louis Dreyfus & Co. |
| ,, |                   | Mi. K. I. Meyer.<br>Messrs. Balmer. Lawrig & Co. T.   |
| ,, | E. K. Price       | ", Harri Drothers, Ld.                                |
| ". | D. G. Sevastopulo | ,, Ralli Brothers, Ld.                                |

## WHITING.

| Mr. B. E. Mallock | ··· | Messrs. Gillanders, Arbuthnot & Co. |
|-------------------|-----|-------------------------------------|
| ,, A. C. Wright   | ··· | ,, Turner, Morrison & Co., Ld       |

## [ 167. ]

## WIRE (Brass & Copper).

110

| Mr.            | C. R. Bland                    | <br>Messrs.     | W.<br>Wo  | T.<br>rks                              | Henley's<br>Co., Ld.  | Telegraph  |
|----------------|--------------------------------|-----------------|---|--|---|--|
| 11<br>11<br>11 | Chas. H. Holmes<br>J. F. Jones | <br>"           | Jessoj<br>Vulca<br>Holm<br>Turne<br>Britis<br>Plant<br>Ld | p &<br>es, '<br>er, M<br>sh In<br>ers, | Co., Ld.<br>con Works,<br>Wilson & O<br>Iorrison &<br>asulated Ca<br>Stores & I | Co., Ld.<br>Co., Ld.<br>bles, Ld.<br>Agency Co., |
| ,,<br>,,       | J. S. Manook<br>J. D. Warner   | <br><br>,<br>,, | P. E<br>Black   | . G1<br>two0                           | ızdar & Co<br>d, Blackw   | pod & Co.  |

### WIRE (Iron, Galvanized).

> ... ...

| Mr. H. R. Burkinsha | w l | Messrs. | Jessop & Co., Ld.  |
|---------------------|-----|---------|--|
|                     |     | "       | Vulcan Iron Works, Ld.   |
| ., Chas, H. Holmes  |     | ,,      | Holmes, Wilson & Co., Ld.                                      |
|                     | ••• | ,,      | Bengal Telephone Corporation,<br>Ld.                           |
|                     |     | ,,      | Turner, Morrison & Co., Lid.<br>Planters' Stores & Agency Co., |
| ,, J. M. Leathem    |     | "       | T.d.   |
| ., J. S. Manook     |     | ,,      | P. E. Guzdar & Co.   |
| ., G. M. Faulkner   |     | ,,      | Steiners, Ld.  |
| ,, J. Moffatt       |     | ,,      | Vulcan Iron Works, Ld.<br>Blackwood, Blackwood & Co.           |
| T D Warner          |     |         | Blackwoou, Diackwoou & Co.                                     |

### WIRE (Barbed).

| ,,<br>,, | H. R. Burkinshav<br>J. W. Gaunt<br>Chas. H. Holmes<br>J. F. Jones<br>J. M. Leathem | · »      | Jessop & Co., Ld.<br>Vulcan Iron Works, Ld.<br>Holmes, Wilson & Co., Ld.<br>Turner, Morrison & Co., Ld.<br>Planters, Stores & Agency Co.,<br>Ld. |
|----------|--|----------|--|
|          | J. Moffatt   | ,,<br>,, | P. E. Guzdar & Co.<br>Vulcan Iron Works, Ld.<br>Blackwood, Blackwood & Co.   |

#### WIRE (Nickel).

| Mr. H. R. Burkinshaw                 | Messrs. Jessop & Co., Ld.<br>Holmes, Wilson & Co., Ld. |
|--------------------------------------|--|
| ., Chas. H. Holmes<br>,, J. F. Jones |  |
| J S. Manook                          | ", P. E. Guzdar & Co.<br>Vulcan Tron Works, Lid.       |
| ,, J. Moffatt<br>,, J. D. Warner     | ,, Blackwood, Blackwood & Co.                          |

## [ 168A ]

### WIRE (German Silver).

| Mr. | H. R. Burkinshaw | Messrs. | Jessop & Co. Ld.            |
|-----|------------------|---------|-----------------------------|
|     | Chas. H. Holmes  | "       | Holmes, Wilson & Co., Ld.   |
|     | J. F. Jones      | ,,      | Turner, Morrison & Co., Ld. |
|     | J. S. Manook     | ,,      | P. E. Guzdar & Co.          |
| ,,  | H. M. Ten Heuw   | ,,      | Holland-Bombay Trading Co., |
|     |                  |         | Ld.                         |
|     | J D Warner       |         | Blackwood Blackwood & Co    |

### WOOL.

| Mr. | E. P. Bateson | <br>Messrs, Gillanders, Arbuthnot & Co. |
|-----|---------------|---|
| ,,  | G. Benson     | <br>,, David Sassoon & Co., Ld.         |
| ,,  | F. G. Gould   | <br>,, Grahams Trading Co., (India)     |
| ,,  | J. Harvey     | <br>,, David Sassoon & Co., Ld.         |
| ,,  | W. H. Miles   | <br>"G. Atherton & Co.                  |

### WOOL (Berlin).

| Mr. | W. | н. | Miles |      | Messrs | G. Atherton & C       | 0.           |
|-----|----|----|-------|------|--------|-----------------------|--------------|
| ,,  | H. | Μ. | Ten   | Heuw | ,,     | Holland-Bombay<br>Ld. | Trading Co., |

### VARN (Artificial Silk).

| Mr. |    | Benson | <br>Messrs. | Dav | rid | Sassoon | å | Co., | Ld. |  |
|-----|----|--------|-------------|-----|-----|---------|---|------|-----|--|
| ,,  | D. | McEwan | <br>"       |     |     | Brady   |   |      |     |  |

## YARN, COTTON (Indian).

| Mr. G. Benson   | <br>Messrs. David Sassoon & Co., Ld |
|-----------------|-------------------------------------|
| ,, M. C. Guzdar | <br>P. E. Guzdar & Co.              |
| ,, A. L. Lyell  | <br>" Shaw, Wallace & Co.           |
| ., D. McEwan    | <br>,, W. H. Brady & Co., Ld.       |

## VARN, COTTON (Manchester).

| Mr | . G. Benson          | Messrs. | David Sassoon & Co., Ld.   |
|----|----------------------|---------|--|
| ., | J. A. Edwardes-Evans | s ,,    | Hoare Miller & Co., Ld.  |
|    | D. McEwan            |         | W. H. Brady & Co., Ld.   |
|    | G. M. Faulkner       |         | Steiners, Ld.  |
|    |                      |         | and a second sec |

## YARN (Spun Silk).

Mr. D. McEwan ... Messrs, W. H. Brady & Co., Ld.

## [ 169A ]

## YARN (Woollen).

Mr.

| G, | Benson |     | Messrs. | David Sassoon & Co., Ld. |
|----|--------|-----|---------|--------------------------|
| D, | McEwan | ••• | ,,      | W. H. Brady & Co., Ld.   |

### YELLOW METAL.

| Mr. Chas. H. Holmes | Messrs. Holmes, Wilson & Co., Ld. |
|---------------------|-----------------------------------|
| ., J. F. Jones      | ,, Turner, Morrison & Co., Ld.    |
| ., M. W. Lowndes    | ,, The Bombay Co., Ld.            |
| , B. E. Mallock     | ,, Gillanders, Arbuthnot & Co.    |
| ., D. McEwan        | ,, W. H. Brady & Co., Ld.         |

### ZINC.

| Mr. Chas. H. Holmes | Messrs. Holmes, Wilson & Co., Ld. |
|---------------------|-----------------------------------|
| ,, J. F. Jones      | ,, Turner, Morrison & Co., Ld.    |
| ., M. W. Lowndes    | ,, The Bombay Co., Ld.            |

### ZINC ASHES.

| Mr. Chas. H. Holmes . | <br>Messrs, Holmes, Wilson & Co., Ld. |
|-----------------------|---------------------------------------|
| , J. F. Jones         | <br>,, Turner, Morrison & Co., Ld.    |

## [ 171A ]

### BENGAL CHAMBER OF COMMERCE.

### RULES AND REGULATIONS

### THE PROVIDENT FUND.

Adopted at the Annual General Meeting of the Chamber held on Wednesday, the 27th February 1907.

 These Rules and Regulations shall take effect as from the lst day of January 1907.

 "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.

"Managers" means the persons or person in whom the management of the Fund shall, for the time being, be vested as hereinafter provided.

"Trustees" 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, honus, commission, or other remumeration or profit whatever, uncertain in amount, or derived by any employé by any means outside his ascertained salary.

3. The Committee shall appoint, annually in the month of March, or as soon thereafter as may be convenient, 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.

4. The management and control of the Fund shall vest in the Trustees. It shall be competent for the Trustees to delegate such of their powers of management as they may think fit to a Committee of Management, or to Managers, and the necessary expenses of such management, including the remumention of the Committee of Management or Managers (to be from time to time



### [ 172A ]

agreed on by the Committee of Management or Managers and the Trustees), shall be borne by and be a charge on the Fund.

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 these Rules and Regulations.

6. (a) 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.

•(b) Provided always that as on and from the 1st day of January 1929 every member of the Executive or Administrative staff of the Chamber (save as hereafter mentioned) who is in receipt of a salary of not less than Rs, 500 per month, and who may have been abready nominated on the date aforesaid or who at any time or from time to time bereafter may be nominated by the Committee as an employé who is to be permitted to take the increased benefits, ahl contribute a sum equal to 10% on the amount of his galary.

An employé in the service of the Chamber on the first day of January 1929 who has been or may be so nominated shall have the right to elect whether he shall pay the increased subscription under the provise or not, and such option shall be exercised on or before the 31st day of March 1929, or within one calendar month from the date on which he was nominated by the Committee as aforesaid whichever is the later date. Such option when exercised shall be final and unalterable.

An employé joining the service of the Chamber after the first day of January 1929 shall be bound to contribute at the higher rate from the date on which he is so nominated as aforesaid.

 Nomination shall be in the absolute and unfettered discretion of the Committee, and shall be recorded in the minutes of the meeting of the Committee at which they are made, and shall be communicated to the employee concerned. An employee's rights

\*6 (b) was added by the Committee on 19th February 1929.

### [ 173A ]

of election (if any) shall run from the date on which he receives notice of his nomination.

### Deleted.

8. The subscription of any employé absent on leave or furlongh shall, during the period of such absence, be assessed on the salary allowed, during such absence, but any employé shall be at libetry, subject to the consent of the Committee, to subscribe on the full amount of the salary, if dearde, 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 contributions in respect of any employé whose interest in the Fund shall have been transferred, assigned, attached or otherwise dealt with or affected as indicated by Rule 24 and thereupon all moneys standing to the credit of such employ employ empesented 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 thereout of the expenses 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 Sceretary 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

+Deleted by the Committee on the 28th April 1931.



### [ 174A ]

on behalf of the Trustees) at their discretion in any of the following securities that is to any—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 authorized. No Trustee shall be linble for any loss arising from or contend 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 montys required for same by a sale of the securities held by the Trustees, or of a sufficient part thereof or by a loan on the security of the 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 baving ascertained the amount available for division among the members arising from the interest accrued on securities, any sums forfaited 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 8, the Managers shall provisionally credit each employee, in proportion to the amount standing to his credit on each 31st December in respect of his total subscriptions, with his share of the amount so 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 suid 31st December, of the total net investments and securities held by or belonging to the Fand, including interest up to the same day on any Securities, on which interest is usually calculated on sale or trunsfer threed, and after

### [ 175A ]

deducting the payments made therefrom, and providing for debts and ascertained liabilities, paid or incurred, respectively, agreeably with these Rules and Regulations, the Managers shall forthwith debit or credit, as the case may he, the account of each employe in the books of the Pund with a share of the difference between the value as appearing from the last preceding valuation recorded in the said books and the then market-value as so fixed and ascertained as aforesaid of the said investments and securities, including interest as aforesaid in proportion to the amount at credit of each employé on the said 31st December.

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15. A statement of account of each employé shall be made up to the 31st December of each year, and each employé shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

16. Except as is by these Rules and Regulations, expressly provided, no member or any person or persons on his behalf, in respect of his interests in the Fund, shall be entitled to claim any payment of money to him or them.

17. On the death of any employé, while in the service of the Chamber the Managers shall subject to these rules pay to his Executors, or Administrators, or to the grantee of a succession certificate the amount standing to his credit in the books of the Fund on the 3ist 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



## [ 176A ]

one-twentieth part of such balance for each completed year of service from the 1st January 1907.

19. In case of any employ's 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 employ's 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 employ's, 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 asomut 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 dismissed 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 rutired from the service of the Chamber and had not been dismissed.

21. The Chamber shall have a first and paramount charge upon the amount representing the Chamber's own contribution to the individual account of any employee dismissed for misconduct, with interest thereon, for and in respect of all losses, diamages, costs and expenses which the Chamber may at any time pay, sustain or be put to by reason of any act or default of or by such employee.

22. In case any employé shall die while in the service of the Chamber leaving any moneys standing to his credit in the books

### [ 177A ]

of the Fund such moneys shall be paid only to the Executor, or Administrator, or to the grantee of a succession certificate of the deceased member, on the production to the managers of Probate of the Will or of Letters of Administration or of a succession certificate to the estate of such employ6.

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 decensid 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.

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 the forfeitde as from the date of such transfer or assignment to the use of the Fund, and be dealt with



### [ 178. ]

accordingly, and further, if any prohibitory order or attachment or process of the Givil Court, be served upon the Trustees, or the Committee or the Managese, or any of them, or any person on their behalf, by which any moneys standing to the credit of any employed, 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 employed, such moneys shall forthwith be forfeited to the use of the Fund, and be dealt with accordingity : provided that the Committee shall be at liberty, if the Committee in their uncontrolled discretion shall so think fint 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 reguisition 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, rescaid, 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 employe 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 Arbitrations, and such references shall be deemed to be a submission to arbitration within the Indian Arbitration Act, 1809, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

## [ 179∧ ]

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 the19                |       |
|---------------------------|-------|
| Name in full              |       |
| Date of birth             |       |
| Nature of appointment     |       |
| Date of joining service   |       |
| Salary per mensem, Rupees | ••••• |
| Signature                 |       |
| Witness                   |       |

# [ 181A ] CHAMBER RULINGS.

### INDEX.

No.

Agent-should return discount on insurance to constituents ... 3 ... 11 Broker-general liability .... Cargo-ship in position to give notice of readiness for outward 7 Discount-Agent to return discount on insurance to constituents 3 4 Holidays-as to the fixing of Insurance-discount on, to be returned by agent to constituents 3 1 Inward Freight-definition of ... 10 Jute Marks-value of Lay-days-under Coal Charters-Steamers ... 13 Lay-days count under certain conditions while vessel is in the ... 2 stream .... ... 11 Liability (general) Brokers Mercantile contracts-Sundays and Charter-Party Holidays in ... 12 .... relation to ... 14 Ocean freights-Rate of exchange for payment of ... 6 .... Port limits-definition of ... 14 Rate of exchange for payment of ocean freights ... 4 Running days-definition of 8 Salt-Indian maund used for weighment of ... Shipment-warehousing at jetties does not constitute a 5 Shipment at Diamond Harbour-to be deemend and accepted as Calcutta shipment ... ... 13 Steamers' Lay-days under Coal Charters Sundays and Charter-Party Holidays in relation to mercantile ... 12 contracts .... 4 Working days of the Port

## [ 183^ ]

### CHAMBER RULINGS.

### 1

When two-third 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, laydays 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.

"Running days" means overy day without exception or exclusion.

"Working days" exclude Sundays, Christmas Day, Good Friday and such public gazetted holidays as may be declared by the Bougal Clammber 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 Bengai Charober 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. Nor: :-Holidays are now declarad 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 jettics a shipment according to the custom of the port.

## [ 1841 ]

6

New rules of business.—The limits of the Port of Calcutta having been extended by a Notification of the Government of Bengal, dated 24th June 1886, which came into force on the 10th July 1886 so as to include within these limits the new petroleum depid 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 ananimous 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 fil 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".

#### - 1

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 ontward cargo, no matter if ship had still a portion of her inward cargo on board.

#### 8

The Indian Maund only is used by the Customs authorities for salt weighments. It weighs 82<sup>2</sup> lbs.

#### 9

Shipments at Diamond Harbour.—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Harbour or between Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Calcutta Shipment.

[Nore.- 'This rule is not believed to be binding on the other side without express arrangement to that effect.]

### 10

Value of Jule Marks.—In a suit (No. 270 of 1892) tried by Mr. Justice Travelyan on 18th January 1853, for damages on account of the non-acceptance of 1,000 bales jule a question of the value of the jule mark was raised—on this point the Judge sail.—

"It was suggested on behalf of the plaintiffs that, if the bales "were marked (mark given) and contained jute cuttings

### [ 185A ]

"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 J13 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 comnervially 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.

#### 11

General liability of Brokers.—A reference having been made by the Indian Juice Manufacturers' Association "on the general question of the liability of Brokers," the Committee replied—"In their opinion a broker is liable to his principals for consequences if he does not deliver identical contracts".

### 12

Sundays and Charter-Party Holidays in relation to Mercantile Contracts.--Goods falling due for delivery on Sunday or on a Charter-Party and Shipping Holiday, must be delivered on the day previous to the Sunday or the Charter-Party and Shipping Holiday, as the case may be.

#### 13

Steamers' Lay-days under Coal Charler-

(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 Castom House, and (b) until she is within the

### [ 186A ]

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 lav-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 at 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 receipts; 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 acathern houndary of Messra. D. Waldle and Gompany's Chemical Works and Daillers A Komangar in the District of East of the brain of the river to a pillar on the last bank of the triver near Fondahim in the District of the 24

Pargania. Data and the second west of a time trawn wross on Para screen to be west of raisongs Bridge, and (a) the Petroleum Depot at Budge-Budge including all lands, sheds, railway sidings and other works appertaining to it.

E 187A 1

Forms of Boat Note as adopted at a General Meeting of the Chamber of Commerce on 17th January 1880.

No.....

Calcutta

1000

THE COMMANDING OFFICER OF THE

Ship.....

SIR.

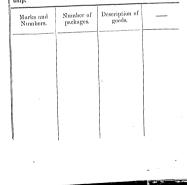
То

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.



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|                        |                     | ) the underment                      |  |
|                        |                     |                                      |  |
| N.B.—TI<br>any package | ne Chief Officer    | is requested not<br>prepared to sign | to take in   |
| All packs              | ages in bad order   | must be returned.                    |  |
| Marks and<br>Numbers.  | Number of packages. | Description of<br>goods.             |  |
|                        |                     |                                      |  |
|                        |                     |                                      |  |
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| <i>4</i> 7 -           |                     |                                      |  |

### [ 189A ]

### 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 that con be hereby resended and that the following Resolution be substituted in their stead with immediate effect,  $\sigma_{12}$ : —

1. "The in the absence of any stipulation to the contrary, stering freight payable in Calcutta, including differences of freight adjusted in Calcutta, and all commission on stering 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 assertained.

"That, in the abscince of anything to the contrary expressed, the words current rate of exchange shall be held to mean the rate current for Bank Bills on London payable on demand.

 "That, for the purposes of charging commission or adjusting differences, freight expressed in dollars (American) shall be converted into steriing at a uniform rate of fifty pence per dollar."

> H. W. I. WOOD, Secretary.

# [ 190A ]

## 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 King-"That the form of 1511 of Lading-Colentia to United King-dom-agreed on in London on 11th April 1821 by a Committee of shipowners, and merchants, and copy of which is lodged with the Secretary of the Bengai Chamber of Commerce, he 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.

# [ 191A ]

### CONFERENCE BILL OF LADING.

STATISTICS N

con

5.5

Printed from a signed copy of Bill of Lading, dated Printed from a signed copy of Bill of Lading, dated Thth April 1881, agreed on in London by Committee of Schipowners and Micrchants, and lodged with the Sec-big retary, Bengal Chamber of Commerce.

## SAILING SHIP BILL OF LADING-CALCUTTA TO UNITED KINGDOM. te,

| 990  | lass har                      |
|--|-------------------------------|
| Shipped in good order and condit   | ion, by                       |
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| the rate of  | to the customary mode of      |
| 5 without discount but other tomed. In   | the event of claim for short  |
| > 26 payment. Average as accustomed  | the day at port of discharge  |
| a delivery, price to be the market price of  | Custom House, less charges    |
| 22 Swithout discount but otherwise subject<br>by payment. Average as accustomed. In<br>the delivery, price to be the market price of<br>other of the ship's reporting at the |                               |
| 25 Band brokerage.   |                               |
| 227 Weight contents, and value unknown.  |                               |
|  |                               |

En witness whereof the Master or Agent of the said Ship ey su The built of the Master's copy, all of this tenor and date, one of a which being accomplished, the others to stand void. ality marks are lity marks are i mity therewith s

18

Dated at Colcutta.



### F 192A ]

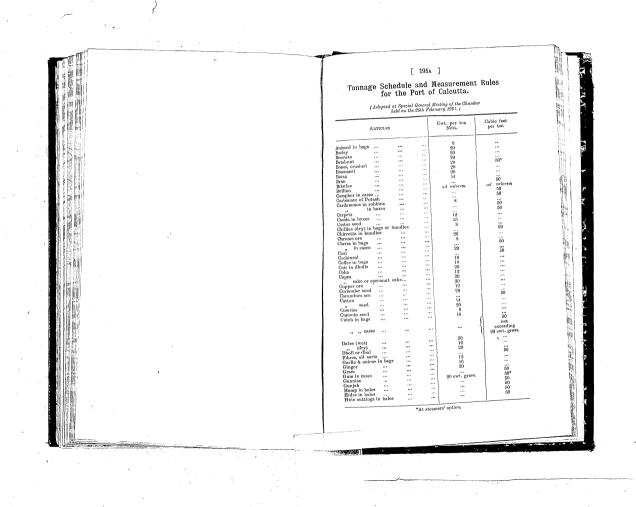
SCHEDULE OF COMMISSION CHARGES Revised and adopted by a Special General Meeting of the Bengal Chamber of Commerce held on the 20th February 1898, with first from that date. 1. On the sale, purchase or shipment of Bullion, Gold Dust, or Coin ... . ... l per cent 2. On the purchase (when in funds) or sale of Raw Silk, Silk piece goods. Opium, Pearls, Precious Stones or Jewellery ... 21 3. On the purchasing ditto when funds are provided by the Agents .... 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 rotarns of consignments if made in produce ... 21 6. On roturns of consignments if in Bills, Bullion, or Treasure .... I 8. On the sale or purchase of ships, factories, houses, lands, and 9. On goods and treasure consigned and all other property of any description referred to agency for sale, whother 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 10. On making advances or procuring loans of money for commercial purchases, when the aggregate commission does not exceed 5 per cent, ... ... ... ... 2} per cent. 11. On ordering or receiving and delivering goads or superintending the fulfilment of contracts, or on the shipment of goods, 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 ... 21 ,, On del cordere, or guaranteeing the due realisation of sales ... 21 ... 14. On the management of Estates for Executors or Administrators 15. On chartering ships or engaging tonnage for con tituonts for vessels to proceed to outports for loading ... - 21 16. On advertising as the Agents for Owners or Commanders of ships for eabin passengers, on the amount of passage menoy, whether the same shall pass through the Agents hands or not 17. On procuring freight for a ship by Shipping Order or ... 21 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 ... ..... 6

# F 193A ]

| <ol> <li>On engaging Asiatic Emigrants for a ship to the Mauritius,<br/>the West Indies or elsewhere, upon the gress amount of<br/></li></ol> |  |
|---|--|
|   |  |
| 19. On engaging troops for a ship to Great Britain or elsewhere,  |  |
| on the gross amount of passage money for rank and   |  |
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|   |  |
| 20. On realising inward freight inward troop, emigrant, or cabin  |  |
|   |  |
| the second second second from any vessel in cos-  |  |
| builting and selling by auction damagen goods   |  |
| and acting as Agent for the Master  |  |
| on behalf of all concerned-on the declared value of all   |  |
| on behalt of all concerned on the and on the net proceeds   |  |
| such goods as may be re-shipped, and on the net proceeds  |  |
| of all such goods as may be publicly sold   |  |
| If Onjum, Indigo, Raw Silk or Piece-goods 12 to 22 ,  |  |
| If the provide Stopes or Jewellery I to a the   |  |
| a construction whether on lives or property 22 "  |  |
|   |  |
| 22. On settling insurance claims, losses and a reg  |  |
| and on procuring returns of premium 24 ,  |  |
| 24. On drawing, purchasing, setting of negotiating  |  |
|   |  |
| 25. On debts or other claims when a process at law or arbitration<br>21.  |  |
| is incurred in claiming them  |  |
| Or it manuared by such means  |  |
| w o nut of Mashanga returned dishonoured  |  |
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| Condit II   |  |
| is a subland of Government Securities and Dank of   |  |
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|   |  |
| not by purchase, from one class to uniting and Bank or other  |  |
| 32. On delivoring up Government Securities and Bank or other  |  |
|   |  |
| Joint Stock Shares on the intervet within the year dess the<br>33. On all amounts debited and credited within the year dess the               |  |
| Balance brought forward) upon which no commission and   |  |
| ing to 5 per cent. has been charged   |  |
|   |  |
| Brokerage when paid is to be separately charged.  |  |
|   |  |

S. E. J. CLARKE.

Secretary.



| ARTICLES.   |         | Cwt, per ton<br>Nett. | Cubic feet<br>per ton, |
|---|---------|-----------------------|------------------------|
| Hoofs, cow & buffalo horns & horn                           | tina    |                       |                        |
| loose   | - 1 I   | 20                    |                        |
| in bags or in bundles                                       | ····ps, | ·                     | 50                     |
| Horns, deer, in bags or in bundles                          |         |                       | 50                     |
| Indigo<br>Iute  |         |                       | 50<br>50               |
| Kapok   |         |                       | 50                     |
| ne, button, seed, stick and shells                          |         | 14                    |                        |
| bags  | e, m    | 16                    |                        |
| Lac, batton seed, stick and shells                          | c, in   | 10                    |                        |
| cases   |         |                       | 50                     |
| Lae, kirie lae, or lae refuse, in bags<br>Lae dye, in cases |         | 20                    | 50                     |
| Lard  |         | 20                    | 50                     |
| Leather, in cases or bales                                  |         |                       | 50                     |
| Lentils   |         | 20                    |                        |
| daize   |         | 20<br>20              |                        |
| danganese   |         | 20                    |                        |
|   |         | 20 ewt. gross,        |                        |
| lother-of-pearl, in bags or cases<br>dowah seed             | [       | 20 ewt. gross         |                        |
| lolasses  |         | 20                    |                        |
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| dustard seed<br>dyraboliams, whole or crushed               |         | 20                    |                        |
|   |         | 20                    |                        |
| Nux vomica seed   |         | 20<br>10              |                        |
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| lice  | [       | 20                    | 50                     |
| ope, in coils or hundles                                    |         | 20                    |                        |
| ubber, in cases   |         |                       | 50                     |
| afflower  |         | 20                    | 50                     |
| al-ammoniae, in back on terms                               |         |                       | 50                     |
|   |         | 20 ewt. gross,        |                        |
|   |         | 20<br>20              |                        |
| lk raw in balos   |         | 20                    | 50 *<br>50             |
| , in cases or bales   |         | 10                    | 20                     |
| , chussum   |         |                       | 50                     |
| minon could   |         |                       | 50                     |
| " prece goods   |         | ad valorem or         | 50<br>50 '             |

[ 197A ]

| Silver specie and/or valuable cargo  |  |   |
|--|--|---|
| silver proden min for variation darge<br>silver prodent min for variation darge<br>silver production of the silver of the silver<br>silver in a silver causes of the silver of the silver<br>transformer of the silver of the silver of the silver<br>transformer of the silver of the silver of the silver<br>transformer of the silver of the silver of the silver<br>transformer of the silver of the silver of the silver of the silver<br>transformer of the silver of the si | ad veloven<br>15<br>20 ovt. gross.<br>20 ovt. gross.<br>20 ovt. gross.<br>16<br>20<br><br>16<br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br><br>20<br> | ud valorem.<br>50<br>50<br>50<br>50<br>50<br>50<br>50 |

All uncnumerated articles at 50 cubic fect or 20 cwt. gross at steamers' option. Geods in casks or cases to be calculated as gross weight when paying freight by weight.

Measurement and, when necessary, weighment, shall be made by the Bengal Chamber of Commerce, Licensed Measurers Department, in accordance with their rules, and their certificate shall be final and freight shall be payable in accordance therewith.

Deadweight -- The term Deadweight shall be understood to mean the following articles only--Sugar, Saltnetre, Rice, Wheat, Gram, Dholl & Peas.

At a Special General Meeting of the Chamber held on the 4th of October 1883 the following Resolution was adopted;

- "That Rule I under the Chember's Tonnage Schedule be altered as follows, in accordance with the Resolutions proposed and adopted by the mercanilic community at their meeting on the 3rd July 1883, and in accordance with the notice issued by the Chember of Commerce on the 4th July 1883, under Rule 23 of the Chember," viz.:-
- That where freight is payable by measurement, measurement be by sworn measurers, to be placed under the direction of the Bengal Chamber of Commerce.
- 2. "That measurement be taken at place of shipment, i.e., exporting wharf, joty 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.

Manufacture Manufacture of the

### [ 198A ]

 That in cases of shut-out cargo, or cargo transferred from one vessel to another, original measurements to hold good.

5 .- But that any cargo re-landed be re-measured.

- That measurement be taken at the largest pant 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 entriedy at shipper's risk, and that measurement be a mniter of special arrangement between the shippers and ship. Turther, 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 back, be measured by the sworn measurers in the Railway Company's sheds, while being removed in actual course of shipment.
- That all baled cargo pressed at, or exported from, any of the press-houses, to which a sworn measurer may be attached, be treated in the manner as jute, and as provided for in the 2nd Resolution.
- That gunny bales packed at, or exported from, mills within the limits of the port, be also measured as described in the 2nd Resolution.
- 11.—That gunny bales or other cargo exported by boat, direct from outside the limits of the port, be measured by the sworn measurers on the deck of the ship or alongside, but it shall be optional with outside mills and press-bouses to make arrangements with the Managing Committee, on such terms as may be mutually agreed on, for the attendance of sworm measurers, at their ordinary shipping wharves for measurements in accordance with Rule 3.
- 12.—That all balled, 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 toomage 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 Contom House wharf (if for export by boat) or in the jetty sheds (if for shipment through the jetties) by the sworm measurers.
- 18.—That for the present we are sworth 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.

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14 ---That the charge for measurement be defrayed by the ship,

A: a Special General Meeting of the Chamber, held on the 29th November, 1883, it was resolved-

That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet not exceeding 2,240 lbs. "gross".

That the term "Dead Weight" shall be understood to mean the following articles "only" :-Segar, Saltpetre, Riee, Wheat, Gram, Dholl, Peas and all Metals.

| Steamers  |           |         |                                  | India,<br>Settle              |  |                                 | irma :                       | and          |  |
|---|-----------|---------|----------------------------------|-------------------------------|--|---------------------------------|------------------------------|--------------|--|
|   |           |         | 'olombo.                         | Bombay.                       | Occhin &<br>Malabar<br>Const<br>Ports. | Karachi.                        | Madras<br>und Coca-<br>nada, | Rangoon.     | Singa-<br>pore and<br>Penang.                            |
| Auticlus.   |           | ĺ       | Steamor.                         | Steamer.                      | Ship or<br>Steamer.                    | Steamor.                        | Ship or<br>Steamer,          |              | Ship or<br>Steamer.                                      |
|   |           |         | To the<br>ton.                   | To the<br>ton,                | To the<br>ton<br>Nett.                 | To the<br>ton.                  | To the<br>ton.<br>Nott.      |              | To the<br>ton.   |
| ceinte of Lime in drums of 4<br>mein bark, in bags or bales<br>juan (Weed) sood, m kags     | 0 gallons |         | 8 cwt. D                         |                               |  |                                 | ·                            |              | 20 owt. P.   |
| jwan (Weed) sood, m kags<br>loohol, in casks<br>" in drams                                  |           | -       | 14 cwt. S<br>18 cwt. S           | 11 owt.                       |  | - 2                             |                              |              | =  |
| lmonds sholled<br>unshelled<br>locs, in bags<br>in cases                                    |           |         |                                  | 10 cwt.<br>8 cwt.<br>         |  |                                 | 20 cwt.<br>50 c. ft.         |              |  |
| , in cases<br>, in kegs<br>loo fibro in bales   |           |         |                                  | 40 c, fect                    |  | 40 c. ft.                       |                              |              | 20 cwt. P.   |
| lum   |           |         | Ξ                                | 16 cwt.<br>13 cwt.            |  | 16 cwt.                         | 20 cwt.                      | ł            | 20 owt. S.   |
| nimals, in cagos<br>nisced, Dil scot or Soowas<br>nunatto, in cases<br>, in bags            | red       |         | <br><br>16 owit, D               | 10 cwt.<br>40 c, fort         |  | 40 e. ft.                       |                              | le.          | 20 cwt. S.   |
| ntimony, Ore<br>Slabs<br>and and nersonal effects   |           |         |                                  |                               | -                                      | 40 e, it.                       | 50 e. ft.                    | Schedule.    | 20 cwt. P.   |
| in boxes<br>pricots or jardaloo<br>recanuts, in bags<br>arrack                              |           |         | 16 cwt. II<br>210-250<br>gals. D | 13 ewt.                       | -                                      |                                 |                              | Tonnage      |  |
| in casks and cases<br>irrowroat, in bags<br>in boxes  |           | · · · · | 16 cwt. I                        | 1                             | 16 ewt.                                |                                 | 50 e It.                     | o the T      | 50 c. ft.a<br>20 cwt.a<br>50 c. ft.S.                    |
| in cases<br>Irsenic powdered raw in<br>cases or steel drums<br>Issafootida, in lags         | tinned 1  | ined    |                                  | 40 c. for                     |  |                                 | 20 cwt.                      | Notes to the | 20 cwt. P.   |
| ", in cases<br>Bajri, in bags<br>Baled Tin Chypings in bales<br>Ballots of Fibro in bundles |           |         |                                  | 40 c, feet<br>18 cwt.         | 50 c. feel                             |                                 | =                            | See          | 6 ewt.   |
| Barilla<br>Barits in bars and bundles   |           |         |                                  |                               | -                                      | 16 cwt.                         | <br>8 cwt.                   |              |  |
| Barley, in bags<br>Beans, in bags<br>Bees wax, in bags                                      |           |         |                                  | 16 cwt.<br>17 cwt.            | 16 ewt.                                | 40 c. ft                        |                              |              | 10 cwt. P.<br>10 cwt. S.<br>50 c. ft. P.<br>50 c. ft. S. |
| in cases  | in ganni  | ies     |                                  | 40 c. fee                     | 16 ewt.                                |                                 | 18 ewt.                      |              | 15 cwt P.<br>12 cwt. a                                   |
| in mats<br>Blackwood, in straight sqr.<br>otherwise<br>Bones, loose                         |           |         |                                  | 40 c. for<br>16 cwt.          | 16 cwt.<br>50 c. feo                   | t 40 c. ft<br>16 cwt.<br>8 cwt. | . Ξ                          |              |  |
| , crushed in bags av in   | ich.      |         |                                  | 13 cwt.<br>14 cwt.<br>15 cwt. |  | 15 cwt.<br>17 cwt.<br>18 cwt.   | 1 20 eut                     |              | 20 cw4. P.   |
| Bone meal and Bone dust   |           |         |                                  |                               |  | 20 ewt.                         |                              |              |  |

### [ 202A ]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

|  |            | Colombo.       | Bombay.        | Cochin &<br>Malabar<br>Coast<br>Ports, | Karachi.       | Madras<br>and Coca-<br>nads. | Rangoon                            | Singa-<br>pore and<br>Penang. |
|--|------------|----------------|----------------|--|----------------|------------------------------|------------------------------------|-------------------------------|
| ARTICLES.  |            | Steamer.       | Steamer.       | Ship or<br>Stenmer.                    | Steamer.       | Ship or<br>Steamer.          |                                    | Ship or<br>Steamer,           |
|  |            | To the<br>ton, | To the<br>ton. | To the<br>ton.<br>Nett.                | To the<br>ton, | To the<br>ton,<br>Nett.      |                                    | To the<br>ton,                |
|  |            |                |                |  |                |                              |                                    |                               |
| Bone Sinews in bales<br>Bonement 3" inch.  |            |                |                |  |                | 50 c. ft.                    |                                    |                               |
| II. in hogs or sock  | s          |                | 20 ewt.        |  | 17 cwt.        | 20 cwt.                      |                                    |                               |
| " in bags  |            |                |                | 20 owt.                                | 11 0 446.      |                              |                                    | D cwt. P.                     |
| one grists in bags   |            | ł              |                |  |                |                              |                                    |                               |
|  |            |                |                | 17 cwt                                 | 40 c. feet     | 50 c. ft.                    |                                    |                               |
| drax or Tincal in bags   |            |                | 16 cwt.        |  | 16 cwt.        | -20 cwt.                     |                                    |                               |
| lottles, (empty) in shooks   |            |                | 40 c. feet     |  | 40 c. feet     | 50 c. ft.                    |                                    |                               |
|  |            |                |                |  | ***            | · •••                        |                                    | 50 c. ft. P.                  |
| Bran in bags (pressed)*  |            |                | 10 ewt.        |  | 10 ewt.        |                              |                                    |                               |
| Brimstone  |            |                | 9 cwt,         |  | 9 cwt.         |                              |                                    |                               |
| fullion  |            |                | od valores     |  |                | 20 Cwt.                      |                                    |                               |
| and the second sec |            |                | THE THEOTEM    |  | per cent.      | an moorese                   |                                    |                               |
|  |            |                |                |  |                | 16 owt,                      |                                    |                               |
| in cases   |            | 50 c. ft. D    | 40 c, feet     |  |                | 50 c. ft.                    |                                    | 50 c. ft.8,                   |
| anes in gunny bundles  |            |                | 10 C, 10 et    |  | 40 c. feet     | 00 C. R.                     |                                    | 50 C. IL.B.                   |
| anes, Malacca in bundles or i  | 0800       |                |                | 50 c fret                              |                |                              | ule,                               | 1,200 in                      |
| " other kinds ex roots i   | n hundler  |                |                |  |                |                              | pa .                               | No.a                          |
| or loose   |            |                |                |  |                |                              | See Notes to the Tonnage Schedule. | 1,000 in<br>No.4              |
| (ex Malseca) withreets<br>or loose   |            |                |                |  |                |                              | 200 C                              | 1,000 in                      |
| apsicums, in bags  |            |                |                | 7 owt                                  |                |                              | E I                                | No.4                          |
| ardamums, in bags<br>in boxes  |            | 12 cut, D      |                | 10 cwt.                                |                | 10 curt.                     |                                    | 12 owt, a                     |
| in cases or empt   | y samples  | 50 c. ft. D    |                |  |                |                              |                                    |                               |
|  |            | 50 c. ft. D    | 49 6, feet     | 50 c. feet                             |                | 50 c, ft,                    | \$                                 | 50 c. (t.a                    |
| " in robbins   |            |                | 49 6, teet     | 10 gwt.                                | 40 c. fret     |                              | - E                                |                               |
| lameta   |            |                |                | 10 0 10.                               |                |                              | 2                                  |                               |
| lases, county sample in cases  |            |                |                |  |                | 50 c. ft.                    | 2                                  |                               |
|  |            |                | 13 cwt.        |  |                |                              | š                                  | 0 c, ft. P.                   |
| hahew nuts, in bags  |            |                |                | 10 cwt.                                |                |                              |                                    |                               |
|  |            |                | 40 c, feet     | 50 c. fest                             |                |                              |                                    |                               |
|  |            |                |                | 20 cwts,                               |                |                              |                                    |                               |
| asks, knocked down in shook<br>, empty beer, not knocke<br>shooks etc.   | d down in  |                |                |  |                |                              |                                    | i0 c. ft. P,                  |
| Inssin, in Cases   |            |                |                |  |                |                              |                                    | i0 c. ft. P.                  |
| ., in bags, bales or bundh   | 18         |                |                | 900 jija, or                           |                | 50 c. ft.<br>12 owt.         |                                    | 50 c. ft. a<br>50 c. ft. a    |
| " Lignen, Fistula and Bus  | ls         | 1              | 40 c. feet.    | 50 c. feet                             |                | vs ewt.                      | - 1                                |                               |
| Castor meal, in bags   |            |                |                |  | 40 c. feet     |                              | 1                                  | 50 c. ft.8.                   |
| oil in casks   |            |                |                | 50 c ft.                               |                |                              | - 1                                |                               |
| seeds in bags  |            | (              | 1              | 14 cwt.<br>15 cwt.                     |                |                              |                                    |                               |
| " bold Cawnpur   |            |                | 10 cwt.        | 15 Cwt.                                |                | 20 cwt.                      | I                                  |                               |
|  |            |                | 12 cwt.        |  |                |                              | i                                  |                               |
| attle food (refuse of suga   | r cane) in | 1              |                | 1                                      |                |                              |                                    |                               |
| baga   | ·· `       |                |                |  |                | 1                            |                                    | 20 cwt. P.                    |
| Jellulose, in bags   |            | 8 cut, S       |                |  |                |                              | 1                                  | su cwt. P.                    |
|  |            | 1              | 1              |  |                |                              |                                    |                               |
| <ul> <li>Pressed Bran to be unit<br/>a Singapore and Penang</li> </ul>   |            |                |                |  |                |                              |                                    |                               |

### [ 203A ]

V VEY

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

Cochin & Malabar Coast Ports. Madras and Con nada, Singa-pore and Penang, Karachi ARTICLES. Ship or Sleamer Ship or Steamer Ship or Steams steau Stermo teomo To the To the ton. Nett. To the To the ton. To the ton, To the ton. Nett. Cellulose, in robbins Oppirs, cane in crutes Charcosl, in bags ... 14 owt. 50 c. ft. P. 8 cwt. 4 cwt. 40 c, fee 8 cwt. 12 cwt. 50 c. ft. P. Ohnsum Ohilbies dry, in bags or enses in robbins, borras 20 ewt. P. on stone in bars or bulk 11 cwt. 50 c. ft. 50 c. ft. 40 c. feet 40 c. fee , in cases Chirotta in bales Cigars, in cases 50 c. ft.a 10 c. feet 40 c. feet 50 a 10 16 cwt. 800 ilis. 10 cwt. 50 c. ft. 5 40 c. feet 50 c. feet 40 c. feet 800 lbs. 10 c. feet or 50 c, feel 50 c. ft. P. wild (low w value) case al bales c. ft. unpi chips, oil, in case 8 cwt. 40 c. feet 50 c. feet 50 c. feet " druns " in tanks bags or frazils ... 10 cwt.a. .... 10 cwt. 1 8 cwt. 40 c, feo 8 cwt. Clover s ... 8 cwi. S. 8 ns, in bag 20 cwt. 20 cwt. .... Coa Cochineal .... Cochineal .... Cocca, in bags .... , in casks .... , in casks .... , in casks .... , triago in bags Coconnuts, in bags ead halo 0 c. ft. 50 c. ft ewt. P. 10 cwt. 4ewt. D c. ft. 15 owt. P. 14 CW cwt. P. 8 cwt. P.
 c. ft. P. unhuskod, 10080 ... in bags... deslocated, in cases shavings (dried) in bags fibre in bales ... husks in bags .... 50 c. ft. a. 50 c. ft. P. 11 cwt 11 cwt. shell charco oil in bulk ,, in casks ,, in drums ,, in cases 14 cwt. As broken stowage.
 a Singapore and Pensug.
 t Shipped to Expt and the continent, and delivered to all other destinations.

| -  |      | - |
|----|------|---|
| F. | 204a | 1 |

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

| biran  | 0 0000           | Tomer                            | 113-1                                  |                       | ,                            |                      |                               |
|--|------------------|----------------------------------|--|-----------------------|------------------------------|----------------------|-------------------------------|
|  | Colombo.         | Bombay.                          | Cochin &<br>Malahar<br>Coost<br>Ports, |                       | Madras<br>and Coca-<br>nada, | Rangoon.             | Singa-<br>pore and<br>Penang. |
| ARTICLES.                                    | Steamer.         | Stenmer.                         | Ship or<br>Steamer.                    | Steamer.              | Ship or<br>Steamer.          |                      | Ship or<br>Steamer,           |
|  | To the<br>ton.   | To the<br>ton.                   | To the<br>ton,<br>Nett,                | To the<br>ton.        | To the<br>ton.<br>Nett,      |                      | To the<br>ton.                |
| occannt oil in drums or steel cylindrica     | 20 ewt.          |                                  |  |                       |                              |                      |                               |
| nackages                                     |                  |                                  | 1                                      |                       |                              |                      |                               |
| oculus Indicus in kogs                       |                  | 13 cwt.                          | 16 cut.                                | 13 cwt.               |                              | ( )                  |                               |
| , , ,  |                  | ***                              | 14 cwt.                                |                       |                              |                      |                               |
| ocum in bags<br>offen, in bags<br>, in cases |                  | 10 cwt.<br>14 cwt.<br>40 c. fect | 18 cut.<br>50 c. feet                  | 13 cwt,<br>10 c. feet | 18 cwt.                      |                      | 16 cwt. a                     |
| in casks in parchment, in tags               |                  |                                  | 16 cut.                                |                       |                              |                      |                               |
| in frazils                                   |                  | 14 cwt.                          |  | 12 cwt.               |                              |                      | 12 cwt. S.                    |
| offerdam in bors                             |                  |                                  |  | to OWE.               |                              |                      |                               |
| oir Fibra in dholls                          |                  |                                  | Scut                                   |                       |                              |                      | ***                           |
|  |                  |                                  | 10 cwt.<br>50 c, ft.                   |                       |                              |                      |                               |
| oir, in bales                                |                  | 40 c. feet                       | 50 C. IC.                              | 40 c, feet            |                              |                      |                               |
| in bundles or loose ballots                  |                  | 5 cwt.                           |  |                       |                              |                      |                               |
| in dholls                                    | .   6 cut, D'    |                                  |  | 5 cwt.                |                              |                      |                               |
| oir bags in bales                            | . 50 c, ft. S    | 40 c, feet                       |  |                       |                              |                      |                               |
| yarn in coils                                | . 8 cwt. D       |                                  | 8 curt.                                | 40 c. feet            |                              | 8                    |                               |
|  |                  |                                  | 50 c. ft.                              |                       | 50 c. ft.                    | edu                  |                               |
| , yarn and fibre, bundles or colls           |                  |                                  | S cwt.                                 |                       |                              | Schedule.            |                               |
| or dholls                                    | 6 cwt. D         |                                  | 7 cwt.                                 |                       | 10 ewt,                      |                      | 6 cwt. P.                     |
| ., bristle fibre, in bailets                 |                  |                                  | vewt.                                  |                       | TO Cat.                      | - 16<br>16           | 10 cwt. P.                    |
| ,, in pressed bales                          |                  |                                  |  |                       |                              |                      |                               |
| . matting, in rolls                          | . 50 c. ft. S    |                                  | 50 c. feet.                            |                       |                              | Notes to the Tonnage |                               |
| " mats, in bundles                           |                  |                                  |  |                       |                              | 8                    |                               |
| " fenders, loose                             |                  |                                  | plus 10%                               |                       |                              | *                    |                               |
| ", yarn in dholls not exceedin               | g                | 1                                | S cwt.                                 |                       |                              |                      |                               |
| 4 10   |                  |                                  | 10 cut.                                |                       |                              | 8                    |                               |
|  | ··· ···          |                                  | 7 cwt.                                 |                       |                              | N                    |                               |
| blocynth, in cases<br>blombo root, in bags   |                  | 40 c. feet                       |  | 40 c. feet            |                              | 200                  |                               |
| lopper, ingots                               |                  | S cwt.                           |  | Scwt.                 |                              | ~                    |                               |
| opra   |                  |                                  |  |                       |                              |                      | 18 cwt. 8,                    |
| in bags                                      |                  | S cwt.                           | 10 cwt.                                | Scurt.                |                              |                      |                               |
|  |                  |                                  | 10 cwt.<br>12 cwt.                     |                       | 12 cwt.                      |                      | 12 cwt. P.                    |
|  |                  |                                  | 12 cwt.<br>10 cut,                     |                       |                              |                      |                               |
|  |                  |                                  |  |                       |                              |                      | 50 c, ft.F.                   |
| " (compressed) in bales with hoe             |                  | i i                              | 1                                      |                       | I i                          |                      |                               |
|  | . 50 c. 11, 5    |                                  |  |                       |                              | I                    | 50 c. ft.P.                   |
| ., in bags, cut                              | 12 cwL T         | 10 euct                          | 50 c. feet                             |                       |                              |                      |                               |
| in bacs, uncut                               | 10 cwt. I        |                                  |  | 11 cut,               |                              |                      |                               |
|  |                  | ( ··· )                          |  | 15 cwt.               |                              |                      |                               |
| loral, rough (not specimens) in bags .       |                  |                                  |  | 16 ewt,               |                              |                      |                               |
|  |                  |                                  |  | 16 Cwl.               | 20 curt.                     |                      | 50 c. ft.a                    |
|  |                  | 10 cwt,                          |  |                       |                              |                      | JU C. 11-0                    |
| lostus root (coplate)                        |                  | 10 cwt,                          | 1                                      |                       | 90 cwt.                      |                      |                               |
| Jotton                                       |                  |                                  |  |                       |                              |                      | 50 c. ft. S.                  |
|  | 1                |                                  | 1                                      |                       |                              |                      |                               |
|  | • 4+3            | roken stov                       |  |                       |                              |                      | ~                             |
|  | a Sins<br>† Ship | ped to Ind                       | Pennne.<br>ian and Bu                  | rmese Por             | ls.                          |                      |                               |
|  |                  |                                  |  |                       |                              |                      |                               |
|  |                  |                                  |  |                       |                              |                      |                               |

## [ 205a ] Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

|  |               | Col    | lombo.              | Bombuy.             | Cochin &<br>Malnbar<br>Const<br>Ports. | Karnehi.       | Madras<br>and Coen-<br>nada. | Rangoon.                      | Singa-<br>pore and<br>Penaug. |
|--|---------------|--------|---------------------|---------------------|--|----------------|------------------------------|-------------------------------|-------------------------------|
| ARTICLES.  |               | 84     | teamer.             | Steamer.            | Ship or<br>Steamer.                    | Steamer.       | Ship or<br>Steamer.          |                               | Ship or<br>Steamer.           |
|  |               | -      | Fo the<br>ton,      | To the<br>ton.      | To the<br>ton.<br>Nett.                | To the<br>ton. | To the<br>ton.<br>Nett.      |                               | To the<br>ton,                |
| ton in bales   |               |        |                     | 50 c. feet          |  | 40 c. ft.      | 50 c. ft.                    |                               | 50 c. ft. P.                  |
| in pressed bales   |               |        | Dc. ft. S           | 13 cwt.             | 50 c. feet                             | 15 ewt.        | 20 ewt.                      | 1                             |                               |
|  |               |        | 6 ewt. D            |                     |  |                | 50 G. It.                    | 1                             |                               |
| ton niere-goods  |               |        | 0 c. ft. 8          |                     | 1 🗆                                    |                | 50 c. ft.                    | 1                             | 1                             |
| yarn in bales<br>and Goat hair in bales                  |               |        |                     |                     | 1                                      |                | 50 c. ft.<br>50 cwt.         |                               | 20 cwt. S.                    |
| sries  |               |        | 0 cwt D             | 16 cwt.             | 16 cwt.                                | 16 cwt.        |                              | 1                             | 50 c. ft. S.                  |
| in bags  |               |        | 117                 | 40 c. lect          | 16 cwt.<br>18 cwt.                     | 40 c. ft       |                              | 1                             |                               |
| ton seed in bags   |               |        | 6 cwt, D            | 1                   | 40 c. fee                              |                |                              | 1                             | 10 owt. P.                    |
| ede Glycerine in barrels<br>bes in bags                  | •             | 1      |                     | 10 cwt.             | 1.2                                    | 10 cwt         |                              | 1                             | 8 cwt.a<br>50 c. ft. P.       |
| bets in bigs   |               |        |                     | 10 ewt.             |  |                |                              | 1                             | 8 cwt, 8.                     |
| in cases   |               |        |                     | 11 ewt.             | 1.2                                    | 40 c. f        |                              | 1                             |                               |
| mmin seed, in cases, bags                                |               |        |                     |                     |  |                |                              | 1                             |                               |
| rios<br>ttlefish   |               |        |                     | 4 cwt.              | 1                                      |                | 17 ewb                       | . 9                           | 20 cwt. S.                    |
| tch or Terra Japonica, in<br>tch or Terra Japonica, in   | bags<br>cases |        |                     |                     | 50 c. fe                               | st             |                              | Schedule.                     | IS cwt. S.                    |
| tch or Term J:   | aponica,      | in     | 3                   |                     |  |                |                              | Sch                           | { 30 c. ft. P.                |
| tch or Terra Japonica                                    | in bag        | s or   | ,                   | 1                   | 14 cwt                                 | 13 ew          |                              | 1 20                          | 20 awt. P.                    |
|  |               |        |                     | 13 ewt.             | . 14 Cart                              | 40 c. 1        | t.*                          | 1 10                          | 20 cwt. P.                    |
| lindrical packages, rolls                                | , etc.        |        |                     | 16 ewt.             |  | 16 cw          | L                            | 7 7 7<br>Notes to the Tonusgo |                               |
| ites, wet  |               |        |                     | 16 cwt.             |  | 13 cw          | t. 20 ew                     | l a                           |                               |
| dry  |               |        |                     | 17 cut              | 20 CWC                                 | 17 ew          |                              |                               |                               |
|  | s             |        |                     | 1                   | 20 CW                                  |                | 20 64                        | t.   8                        | 50 c. ft. S.                  |
| huna Nuts, in bags<br>ivi Divi, in bags                  |               |        | 16 ewt.             | D 13 ewt            |  | 1              |                              | 1 12                          | 50 c. ft. P.                  |
|  |               |        |                     | 40 c. fc            | et                                     | 40 c.<br>40 c. | ft                           | 200                           |                               |
| in cases<br>bouy, square and straight                    | t             |        |                     | 40 c. fe<br>16 curt | et                                     | 40 C.          | st                           | s                             | 50 c. ft. P.                  |
| " otherwise  |               |        |                     |                     |  |                |                              |                               | 15 cwt. S.<br>15 cwt. P.      |
|  |               |        |                     | 14 CW               | 18 CW                                  | t. 14 cv       | et                           |                               | 50 c. it. P.                  |
| , in bundl   | es            |        |                     | 40 c, fc            | et 50 c. 1                             | et 40 c.       |                              |                               |                               |
| looso  |               |        | 10 cwt.             | 16 cu               | t. 20 CW                               | s. 10 c.       |                              |                               | ( 50 c. ft. P.                |
| Empty beer (hogsheads) i                                 | n shooks      |        | 10 cwt.<br>50c. ft, | Dł                  | 1                                      | 1              |                              | 1                             | 20 cort. S.                   |
| Empty casks, returned                                    |               |        |                     | 1.11                |  | 1 "            |                              |                               | 50 c. ft. or<br>50 cwrt. P.   |
| town and a Planks  | or Cvl        | inders | 3                   | 1                   |  |                |                              |                               | 50 curt. P.                   |
|  | of menter of  |        | Ľ                   | 1                   |  | 1 :            |                              | 1                             |                               |
| Empty samplo cases<br>Empty Iron drums                   |               |        | 50 c. ft.           | . 8                 |  | 1 :            |                              | 1                             |                               |
| Empty Bags in bundles                                    |               |        | 10 cwt.             |                     | 1                                      |                |                              |                               |                               |
| Fancy Carpet Mats, Ri                                    | ugs and       | Chain  | 1                   |                     | 50 c.                                  | leet .         |                              |                               | 50 c. ft. P.                  |
|  |               |        |                     |                     | 1                                      | 10 0           | wt. i.                       | . 1                           |                               |
| Feather, in bales or cases<br>Fennel seed                |               |        |                     | 10 ev               | vt                                     | - 17 c         | ort. 20 c                    | <i>m</i> .                    | 10 cwt. P.                    |
| Fenugreek or Mathie see<br>Fibre, Roselle, (bales, of    | 1             | ch and | il                  |                     |  |                |                              |                               | 50 c. ft. P.                  |
|  |               |        |                     | 1                   |  |                | : ) :                        |                               |                               |
| Fibre (bundles or enses)                                 |               |        |                     | . S                 | 1 1                                    | . 19 CW        | i.   .                       |                               |                               |
|  |               |        |                     |                     |  | <u>.</u>       |                              | - Caller Da                   | of the diameter               |
| * The formula for c<br>be multipli<br>(b) In Karachi (Pr |               |        | which t             | ontents of          | cylindric                              | 1 package      | as is that the               | to advacco :                  |                               |
| * The formula for c                                      | alculating    | lengt  | h and or            | e-fifth be          | deducted                               | -America       | n 11 cwt. F                  | er steame                     | r).                           |
| (A) In Karachi (Pt                                       | mjab-Am       | erican | 18 cut.             | per steams          | of mark pro-                           | apore and      | Pennang,                     |                               |                               |
| t At ship's option.<br>1 As per sample lod               | and with      | the Ch | amber.              |                     | a Bing                                 | apore and      |                              |                               |                               |
| I Ve bei symbio ice                                      | Ben aten      |        |                     |                     |  |                |                              |                               |                               |
|  |               |        |                     |                     |  |                |                              |                               |                               |

| ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>ARTCLES,<br>To the To the To the Shap or<br>To the To the To the York,<br>to,<br>To the To the To the York,<br>to,<br>To the To the York,<br>to,<br>To the To the York,<br>to,<br>To the York,<br>to the York, |            | Stea                 | amers                     |            |     |                | India<br>lemer    |                     |                      |                     | a and    |                     |
|--|------------|----------------------|---------------------------|------------|-----|----------------|-------------------|---------------------|----------------------|---------------------|----------|---------------------|
| Stemmer,  |            |                      |                           |            |     | Colombo,       | Bombay.           | Malabar<br>Const    | Karachi.             | and Cocs-           | Rangoon. | Sin<br>pore<br>Pena |
| To the "only "the set of the set  |            | AR                   | TICLES,                   |            |     | Steamer.       | Steamer.          | Ship or<br>Steamer, | Steamer.             | Ship or<br>Steamer. |          | Ship                |
| Thummary reprint data  |            |                      |                           |            |     | To the<br>ton. | To the<br>ton,    | ton.                | To the ton.          | ton,                |          | To to               |
| Part oh, horski,   | ish Gust   | oo in har            | s                         |            |     |                |                   |                     |                      |                     |          |                     |
| And  | 16DIDAWS   | in bacs              | gisss) in C               | ases       |     |                |                   |                     |                      |                     |          | 50 c.<br>18 cw      |
| Pier, Diantan, or happs, in bags, in brain, in the crit.         B crit.         crit.   | ish oil, i | n casks              |                           |            |     | 14 cwt. S      |                   |                     |                      |                     | 1        |                     |
| Pilont Midding of Sumps in Mars  |            |                      |                           |            |     |                | 18 cwt.           |                     | 18 cwt.              |                     | 1        |                     |
| n (2019)   | urniture   |                      |                           |            |     |                |                   |                     | 14 cwt.<br>49 c. ft. |                     |          |                     |
| Galla, in large  |            | (cane)               |                           |            |     |                |                   |                     |                      |                     |          | 50 c. î             |
| Galla, in large  | alingals   |                      |                           |            |     |                | 10 cut.           |                     | 10 cwt.              | ·                   |          |                     |
| $ \begin{array}{cccccccccccccccccccccccccccccccccccc$  |            |                      |                           | •••        |     |                | 13 cwt.           |                     | 13 cut.              |                     |          |                     |
| in blass   | ambier,    | cube, or             | unscrewe                  | d in bags  |     |                |                   |                     |                      |                     |          | 10 01               |
| n          |            | in hasket<br>in bags |                           |            | ••• | 10 amin 10     |                   |                     |                      |                     |          | Sen                 |
| n. merved celles, habes  |            |                      |                           |            |     | lio cwe. D     | 1                 |                     |                      | 1                   | {        | 20 cw               |
| Grant books, in construction, in c  |            |                      |                           |            |     |                |                   |                     |                      |                     |          | 50 c. 1             |
| Bartle and Osians  | ambran     | screwed              | cubes, in                 |            |     |                |                   |                     |                      |                     | 2        | 16 cv               |
| Glassith modeline  |            |                      |                           |            | ••• |                | 5 cut.            |                     |                      |                     | Inf      | 50 c.               |
| Glassith modeline  |            |                      |                           |            |     | ment D         |                   |                     |                      |                     | - e      |                     |
| Green  | ibre, in   | dubbas o             |                           |            |     |                |                   |                     | 40 c. ft.            |                     | N.       |                     |
| Green  | linger, d  | irv in cas           | 65                        |            |     |                | 40 c. for t       | 50 c. feet          | 40 c. ft.            | 50 c. it.           | 86       | 50 c. i             |
| Green  |            |                      |                           |            |     |                | 10 cwt.           | 12 cwt.             | 10 cwt.              | 12 cw1,             | tic.     |                     |
| In height         III III III III III IIII IIII IIII II  | Sinfelly   | or til or :          | sesamun s                 | ced in hag | s   | (              | 14 cwt.           | 90 cwt.             | 15 cwt.              | 20 cut.             | P.       | 14 cw               |
| Greensfanistis challed in term         in gent   | in 1       | bags                 |                           |            |     |                | 18 cmt.           |                     |                      |                     | 5        | 20 cw               |
| 000000, pressan 1  | Ground-    |                      | lled in ba<br>helled in l | 25         |     | 16 cwt. D      | 14 cwt.<br>6 cwt. | 20 cirt.            | 13 cwt.              | 20 ewt.             | otes to  | 16 cw<br>12 cw      |
| Integration  | Guano, i   | n bags               |                           |            |     |                |                   |                     |                      | l                   | ê        | 20 CW               |
| Ollemann, in lass  |            |                      |                           |            |     |                |                   |                     | 40 c. ft.            | 50 c. ft.           | Ű.       | 50 c. f             |
| Copy Lip before research in the second   | " OI       | ibannum              | , in bass                 | an initiat |     |                |                   |                     |                      |                     |          |                     |
| Darmaney, in resses  |            |                      |                           | 5565       |     |                |                   |                     |                      |                     | 1        | 20 cw<br>50 c. f    |
| Darmaney, in resses  |            | pan, in b            | askets                    |            |     |                | 1                 |                     |                      |                     |          | 15 CV               |
| n in loss  |            |                      |                           |            |     |                |                   | L                   |                      |                     | 1        | 16 cw<br>50 c. f    |
| Arabies, in cases  | . 14       |                      |                           |            |     |                |                   | 1                   |                      |                     |          |                     |
| Arabic, in cases   |            | rsian. in            | in tasket                 | s          |     |                |                   | 1                   |                      |                     |          | 18 cw               |
|  | ., A1      |                      |                           |            |     |                |                   |                     |                      |                     | 1        | 50 c. ř             |
|  |            |                      |                           | frs        |     |                | 17 curt.          |                     |                      |                     |          |                     |
| Gunny bags in bales 50 c. ft.  |            |                      |                           | ***        |     |                |                   | · ···               |                      | 50 c. ft.           | 1        | l                   |
| Formed hund (in hates)   |            | acond he             | and (in h                 | ales)      |     |                |                   |                     |                      | 50 c. ft.           |          |                     |
| Guitta Jelotong in cases   |            |                      |                           | skels      |     | ·              |                   | 14.4                |                      |                     | I        | 50 c. f             |
| , reboiled or mixed in cases:  | , rel      | soiled or p          | mixed in c                | ases:      |     | 4              |                   |                     |                      |                     |          | 20 ew<br>50 c. f    |
|  | ;; get     | nuine in             | cures                     |            |     |                |                   |                     |                      |                     |          | 20 cw<br>50 c. f    |
|  |            |                      |                           |            |     | 1              |                   | 1                   |                      |                     |          | JU C. 1             |

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# [ 207A ] Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

Singa-pore and Penang. Cochin 5 Malshat Const Ports, Madras and Coo nada, Karachi Colombo Rombay Ship or Steamer. Ship or Steamer ABTICLES. Ship or Steamer Steamer Steamer Steamer To the ton-To the ton, Nett. To the ton. Nett. To the ton. To the To the ton. 20 cwt. P. 12 cwt. ft. 12 cwt. S. 50 c. ft. S. 50 c. ft. P. Gatta Percha Core (old) in packages Gatta-percha, loose "in hags or baskets Gatta-percha, leaves in cases ... ..... Galli-general, Barreira no casa in a secondaria de la conserva halla de 50 c. ft. P. 50 c. ft. .... 40 c. frei 5 cwt. 5 ewt. 40 e. ft 50 c. feet 10 cwt. P. 50 C. ft. 12 ewt. 20 ewt. 50 c. feet 40 c. ft 40 c. fei 50 c. ft. 50 c. ft .... 40 c. ft 10 cwt. a 12 cwt. a 12 cwt. a 14 cwt. 1 50 c. ft. or 30 cwt. P. 5 cwt. P. 10 cwt. P. 20 ewt. 20 evit. 13 cwt. 20 cwt 9 cwt. a 6 ewt. 13 ewt. 6 cwt. 13 cwt 9 Herns, Buffato and Cow or December dies or bags in baskets or bags boxe (as broken stor-age)\* 16 cwt. 16 cwt. 20 cwt, P. 50 c. ft, P. 7 cwt, P. .... ę in cases Horns, Deer in boxs and baskets 12 ewt. 6 cwt. 13 cwt 6 ewt. 13 ewt Tips of any kind 12 ewt. a Illipenuts in bogs .... 20 e ft 50 c. 11. 5 40 c. ft. 40 c. feet Per % P. 50 c. ft. S 20 curt.P. 20 ewt. 20 cwt-20 cwt. mewt. 20 cw1 50 c. ft. S. neit. 15 cwt. 40 c. ft. 15 evt. 40 c. feet 10 evt. 17 evt. 18 cwt. 50 c. ft. 50 c ft. S 14 cut a 16 cwt 14 cwt 16 cwt. D \* Loose buffale horns cannot be taken as broken stowage to any port where transhipment is involved. a Singapore and Penang. † Additional rates to transhipment ports are nett.

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## [ 208<sub>A</sub> ]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(routd.)

|  |                | Colombo,       | Bombay.            | Cochin &<br>Malabar<br>Coust<br>Ports. | Karachi.           | Madras<br>and Coca-<br>nada, | Rangoon.                          | Singa-<br>pore and<br>Penang, |
|--|----------------|----------------|--------------------|--|--------------------|------------------------------|-----------------------------------|-------------------------------|
| ARTICLES,                                      |                | Stenner,       | Steamer,           | Ship or<br>Steamer,                    | Steamer.           | Ship or<br>Steamer.          |                                   | Ship or<br>Steamer.           |
|  |                | To the<br>ton. | To the<br>ton,     | To the<br>ton,<br>Nett,                | To the<br>ton.     | To the<br>ton,<br>Nett,      |                                   | To the<br>ton.                |
|  |                |                |                    |  |                    |                              |                                   |                               |
| lapok in pressed bales<br>lekuns sted          |                | 50 c. ft. S    |                    |  |                    |                              |                                   | 50 c. ft. P.                  |
| Cishmis or Ruisins in cases                    |                | 16 cwt. D      | 40 c. feet         |  |                    |                              |                                   |                               |
| Citul fibre, in bandles                        |                | 10 cwt. D      | 40 C. 1665         |  |                    |                              |                                   |                               |
| ola nuts, in bags                              |                | 50 c. ft. S    |                    |  |                    |                              |                                   |                               |
| tona mate, in buga                             |                | 16 cwt. D      |                    |  |                    |                              |                                   |                               |
|  |                |                |                    |  |                    |                              |                                   |                               |
| ac dyo   |                |                |                    |  |                    | 50 c. ft.                    |                                   |                               |
| in shells or enses<br>Seed, in lags            |                |                | 40 c. feet         |  | 40 c. it.          | 00 0. 10.                    |                                   |                               |
|  |                |                | 10 cwt.            |  | 13 cwt.            |                              |                                   |                               |
| ang, crushed in bags                           |                |                | 17 cwt.            |  |                    |                              |                                   | 50 c. ft. P.                  |
|  |                |                | 18 cwt.            |  | 17 ewt.<br>18 ewt. |                              | 1                                 | •••                           |
| atex, drums or tins in cas                     |                |                |                    |  | 10 0 10            |                              |                                   | 50 c. ft. P.                  |
| end dross, packed in bag                       | s or harrels   | 20 ewt. D      |                    |  |                    |                              |                                   |                               |
| eather in bales                                |                |                |                    |  |                    |                              |                                   |                               |
| omon grass oil, in cases                       |                |                |                    |  |                    | 50 c. ft.                    |                                   |                               |
| " " in tanks                                   |                |                |                    | 50 c. feet                             |                    |                              |                                   |                               |
| " , in drams                                   |                | *ISewt.        |                    | 50 c. feet.<br>50 c. feet.             |                    |                              |                                   |                               |
| entils   |                | nett           |                    | 10 61 1000                             |                    |                              |                                   |                               |
| insted in here                                 |                |                |                    |  | 20 cwt,            |                              | 2                                 |                               |
| iquorice or Jestimud                           |                |                | 16 cwt.<br>18 cwt. | 18 cwt.                                | 16 cwt.            | 20 cwt.                      | - P                               | 20 cwt. P.                    |
|  |                |                | 19 Cat.            |  |                    |                              | 뤆                                 |                               |
| face, or Nutmers in cases                      |                |                |                    |  |                    |                              | ů,                                |                               |
|  |                |                | 40 c. feet         |  | 40 c. it.          | 50 c. ft.                    | 8                                 | 50 c. fl. a                   |
| lagnesite in bulk or bags                      |                |                |                    |  |                    | 20 cwt †<br>20 cwt,          | i ii                              |                               |
| laizo in bags<br>Ialdive fish, in bags         |                |                | 16 cwt.            | 144                                    | 17 ewt.            |                              | ē.                                |                               |
|  |                | 16 cwt. D      |                    |  |                    |                              | 2                                 |                               |
| langees pickled, in harrels                    |                |                |                    | 14 owt.                                |                    |                              | 3                                 | 10 cut. a                     |
| sliced, in bags<br>Ianufactured rubber article |                |                |                    | 12 cwt.                                |                    |                              | \$                                |                               |
|  | es in cases    |                |                    |  |                    |                              | ě.                                | 50 c. ft. P                   |
| Inrotti scods, in hags                         |                |                |                    | 15 cut.                                |                    |                              | see Notes to the Tonnage Schedule |                               |
| Inthie seed or Fenugreek S                     | ced            |                | 17 cwt.            | lo cut.                                | 17 eut.            | 20 cwt.                      |                                   |                               |
| tensurement goods in bale                      | s              | 40 c. ft. S    |                    |  | 17 ewt.            | 20 Cart.                     | 55                                |                               |
|  |                | 50 c. it. D    |                    |  |                    |                              |                                   |                               |
|  |                | 20 cwt. D      |                    | 50 c, feet                             |                    | 20 cwt,                      |                                   | 20 cwt. a                     |
| , Tale and Mica splittir                       | igs in cases   |                |                    |  |                    | 50 c. ft.                    |                                   |                               |
| ., wasto in bags                               |                | 1              | 1                  | 1                                      |                    |                              |                                   |                               |
| Millet in bags                                 |                | 1              | 1                  |  |                    | 29 cwt.                      |                                   |                               |
| Ionavite in drums or hum                       |                |                |                    |  |                    | 20 cwt,                      |                                   | 20 cwt. P.                    |
|  |                | 20 cwt. S      | 16 owt.            |  |                    | 20 0 10 10                   |                                   |                               |
| u u in cases or                                | tins           |                | 40 c. feet         |  | 16 ewt.            |                              |                                   |                               |
| ", in chests                                   |                |                | 10 11 1001         |  | 40 c. ft.          |                              |                                   |                               |
| Mowrah flowers                                 |                | 1              | 1                  |  | L                  |                              |                                   |                               |
| seed, in hars                                  |                | 1              | 18 cut.<br>13 cut. |  | 18 cut,            |                              |                                   |                               |
| fotor cars uncased<br>, tyres, loose and in bu |                | 50 c, ft, 1    |                    |  | 13 cut.            | 20 cwt.<br>50 c. ft.         |                                   |                               |
|  |                | 10 cwt, 1      |                    |  |                    | 50 C. IL.                    | 1                                 |                               |
| funject or Madder Root in                      | enses or bales |                | 40 c. feet         |  |                    |                              |                                   |                               |
|  |                |                | 10 St leet         |  | 40 c. ft.          |                              |                                   |                               |
|  |                | 1              |                    | 1                                      | 1                  | 1                            | 1                                 | 1                             |
| f Or 50 c. ft. at steam                        | er's option    | σ Sin          | gapore and         | Penang.                                |                    |                              |                                   |                               |
| * Shipped as applies fo                        |                |                |                    |  |                    |                              |                                   |                               |
| onipped as applies fo                          | a ottronena of | i in drums.    |                    |  |                    |                              |                                   |                               |

## [ 209A ] Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

|  | Colombo.       |             | Cochin &<br>Malabar<br>Coast<br>Ports | Karachi.           | Madras<br>and Coca-<br>nada. | Rangoon.             | Singa-<br>pore and<br>Penang. |
|--|----------------|-------------|---------------------------------------|--------------------|------------------------------|----------------------|-------------------------------|
|  |                |             |                                       |                    | Shipor                       |                      | Shin or                       |
| ARTICLES.                              | Steamer.       | Steamer     | Ship or<br>Steamer.                   | Steamer.           | Steamer.                     |                      | Steamer,                      |
|  | To the<br>ton. | To the ton. | To the<br>ton.<br>Nett.               | To the<br>ton.     | To the<br>ton.<br>Nett.      |                      | To the<br>ton.                |
|  |                |             |                                       |                    | 1                            |                      |                               |
| funicet or Madder Root in bags of      | · [            | 8 cwt.      |                                       | 8 cwt.             |                              | 1                    |                               |
| handles                                |                | 40 c, feet  |                                       | 40 c. feet.        |                              |                      |                               |
| lassor (Lentils) in bags               |                | 19 cwt.     |                                       | 20 ewt.            | 20 owt.                      | 1                    |                               |
| Instant or Rape Seed                   |                | 15 ewt.     |                                       | 16 cul.<br>18 cut. |                              | 1                    |                               |
| Intter                                 |                |             |                                       |                    | 20 cwt.                      | 1                    |                               |
|  |                | 14 cwt.     | 16 cwt.                               | 13 cwt.            |                              | 1                    |                               |
| crushed, in bags                       |                | 11 cwt.     |                                       |                    |                              | 1                    |                               |
| powder                                 |                | 15 cwt.     |                                       | · · · ·            | 20 cwt.                      | 1                    |                               |
| figer sted                             |                | 14 cwt.     |                                       | 14 cwt.            | 20 GWL.                      |                      |                               |
| trate of Lime, in bags                 | 10 cwt. 1      |             |                                       |                    | 1                            | 1                    |                               |
|  | 50 c. ft, I    |             |                                       |                    |                              | 1                    |                               |
| umdah Rugs in bundles                  |                |             | 50 c. ft.                             |                    | 1                            | 1                    |                               |
|  |                | 40 c, feet  | 50 c. feet                            | 10 c. feet         |                              | 1                    | 50 c. ft. a                   |
|  |                |             |                                       |                    |                              | 1                    | 14 cwt. P.                    |
| in chests or bugs                      |                |             |                                       |                    |                              | 1                    | 7 cwt. P.                     |
| " sholk in bags                        | 16 ewt, 1      |             |                                       |                    | 20 cw1                       | - L - A              | 20 cwt. P.                    |
|  | 10 GWL         | 13 cwt.     | 20 cwt.                               | 13 ewt.            |                              | 1 H                  | 20 cwt. P.                    |
| in cases                               |                | 40 c. feet  |                                       | 10 c, feet         |                              | Schedule.            |                               |
| in robbins                             |                |             | 14 cwt.                               |                    |                              | s                    | 1                             |
|  |                | 12 cw4.     |                                       |                    | 20 ewb                       | Notes to the Tonnege | 50 c. ft. P.                  |
|  | 1              |             |                                       |                    |                              | 1 8                  | 1 .                           |
| " (Vegetable and Wood) in drams        | or             |             |                                       | 1                  | 20 cwt                       | t ĝ.                 | 50 c. ft. P.                  |
| in cases                               |                | 40 c. fee   |                                       | 10 c, feet         | 20 cwt                       | 9                    |                               |
| in cases                               |                | 40 c. feet  |                                       | 10 6, 100          |                              |                      | 1                             |
| Dil (all sorts) in tanks, cases or dru | ns             |             | 50 c. ft.                             |                    |                              | 1 ž                  | 50 c. ft.a<br>18 cwt.a        |
| , take, cir. slabs packed in rolls     |                |             |                                       |                    |                              | Ę.                   | 14 cwt. a                     |
| ", take, cir. slabs packages           |                |             |                                       |                    |                              | ž                    |                               |
|  |                | 16 ewt.     |                                       |                    |                              | 8                    |                               |
| ", ", hydraulic pressed                |                | 16 cwt      |                                       |                    |                              |                      |                               |
| " " expeller                           | ··· 1 ···      | 15 owt      | 1                                     | 1                  |                              | 1                    |                               |
| " , rotary or ghany                    |                | 15 CWE      |                                       |                    |                              | 1                    | 1                             |
| , powder                               | ··· ···        | 1           |                                       | 1                  | 1                            | 1                    | 18 cwt. P.                    |
| " (rectangular package)                |                |             |                                       |                    | 1                            | 1                    | 50 c. ft. P.                  |
|  |                | n ····      | 17 ewt                                |                    |                              | 1                    | 18 cwt, S.                    |
| (Poonen broken) in bags                | 17 cwt.        | D           | 20 cwt.                               |                    |                              | 1                    | 18 CW5. 5.                    |
| " Poonae in bales …                    |                |             | 20 cwt.                               |                    | 1                            | 1                    |                               |
|  | 20 cwl.        |             | 17 cwl                                |                    |                              | 1                    |                               |
| Oil seeds, in bags                     |                |             |                                       | 16 owt.            |                              | 1                    |                               |
| ., ., Rape, Sita, Jambs and ot         | her            |             |                                       | 16 cwt.            |                              | 1                    | 1                             |
|  |                |             |                                       | 14 cwt             |                              | 1                    |                               |
| . Castor                               |                |             | 1                                     |                    | 1                            | 1                    |                               |
|  |                | ner ches    | st                                    | per cher           | it                           | 1                    |                               |
| Orchilla Weed, in bags or bundles      | 19 cwt         | . DI        | 12 em1<br>50 c. f                     | : C                | 1                            | 1                    |                               |
|  | 150 c. ft      | .s          | 1 30 6. 11                            |                    |                              | 1                    | 20 cwt. P.                    |
| Ore of all descriptions, loose or      | in             |             |                                       | 20 cwt             | . 20 cwt                     | · I                  | av Switz P.                   |
| bags                                   |                |             |                                       |                    |                              |                      |                               |

† Or 50 c. ft. at steamer's option.

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## [ 210A ]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

| •  |             | Colombo.       | Bombay,            | Cachin &<br>Malabur<br>Genst<br>Ports, | Karnehi.           | Madras<br>and Coca-<br>nada. | Rangoon,                       | Singa-<br>pore and<br>Penang. |
|--|-------------|----------------|--------------------|--|--------------------|------------------------------|--------------------------------|-------------------------------|
| ARTICLES.  |             | Steamer.       | Steamer            | Ship or<br>Steamer.                    | Steamer.           | Ship or<br>Steromer.         |                                | Ship or<br>Steamer.           |
|  |             | To the<br>ton. | To the<br>ton.     | To the<br>ton.<br>Nett.                | To the<br>ton.     | To the<br>ton,<br>Nett.      |                                | To the<br>ton.                |
|  |             |                |                    |  |                    |                              |                                |                               |
| Paddy  |             |                | 13 cwt.            |  | 13 cwt.            | 29 owt.                      |                                | 12 cwt. 8.                    |
| Paddy husks in bogs                                |             |                |                    |  |                    |                              |                                | 50 c. ft. P.                  |
|  |             |                |                    | 20 cwt.                                |                    |                              |                                | 12 cwt. P.                    |
| Palmyra fibre in bales<br>in bundles               |             | 10 cwt. D      |                    | 8 cwt.                                 |                    | 50 c. ft.<br>10 cwt.         |                                |                               |
| in pressed bales                                   |             | 50 c. ft. 5    |                    | 50 c. ft.                              |                    | 10 0                         | 1                              |                               |
| in ballots   |             |                |                    | 50 c. ft.                              |                    | 10 cwt.                      | 1                              |                               |
| mats in bales                                      |             | 50 c. ft, S    |                    |  |                    |                              |                                | 17 cwt. a                     |
| Paraffin Wax, in cases or bogs<br>Candles in cases |             |                |                    |  |                    |                              |                                | 50 c. ft.P.                   |
|  |             |                |                    |  |                    |                              |                                |                               |
| ara Rubber (see Rubber) cases                      | s           |                |                    |  |                    |                              |                                | 50 c. ft. S                   |
| Patchouli, in cases                                |             |                |                    |  |                    |                              |                                | 50 c. ft. a<br>7 ewt. P.      |
| 2008   |             |                | 17 cwt.            |  |                    | 20 cwt.                      |                                |                               |
| conner, in bags or pepper shell                    |             | 16 cwt. D      | 13 cwt,            | 16 cwt.                                | 13 cwt.            | 16 cwt.                      |                                | 7 cwt. P.                     |
| in robbins   |             |                |                    | 14 cwt.                                |                    |                              |                                | 14 cwt. a                     |
| long   |             |                |                    |  |                    |                              | 1.1                            | 10 cwt. a                     |
| black  |             |                |                    |  |                    |                              | é .                            | 12 cwLa                       |
| Light (hags of 56 lbs.)                            |             |                |                    | 8 cwt.                                 |                    |                              | #                              |                               |
| Piece-goods in cases                               |             |                |                    |  |                    |                              | Notes to the Tonnago Schudule. | 50 c. ft.g                    |
|  |             | 20 cwt. D      |                    |  |                    |                              | ŝ                              |                               |
| Pimento<br>Pineapples, canned, in cases            |             | 50 c. ft. S    | 12 cwt.            |  | 12 cwt.            |                              | 8                              | 50 c.ft.P.                    |
| Pistachio nuts                                     |             |                | 10 cwt.            |  |                    |                              | · 8                            | 40 0.16.1                     |
| Planks and Deals, loose or in he                   | undles      |                |                    | ( I                                    |                    | 50 c, ft.                    | E C                            | 50 c, ft.P.                   |
| Plumbago, in bags or harrels<br>Pollards, in bags  |             | 20 cwt. D      | 16 cwt.<br>10 cwt. | 20 curt,                               | 16 cwt.            |                              | F. o                           |                               |
| Poonac (see Oil Oake Poonac)                       |             |                | 10 GWL.            |  |                    | 20 cwt.                      | ÷.                             |                               |
|  |             |                |                    |  |                    | 20 CWL.                      | \$                             |                               |
| , in bags  |             |                | 13 cut.            |  |                    |                              | ă                              |                               |
| , in bags 11 cwt.<br>in double bags 11 cw          | i           | 1              |                    |  | 14 cwt.<br>14 cwt. |                              | te l                           |                               |
| in single bags 11 cw<br>in double bags 15 cw       | ť           |                |                    |  | 14 cwt             |                              | 4                              |                               |
| Prawns & Prawn Skins in hog                        | t           |                |                    |  | 13 cut.            |                              | See                            |                               |
| Prawns & Prawn Skins in bog                        | 8           | 14 cwt.        |                    | 9 cwt.                                 |                    |                              |                                |                               |
|  |             | nett.          |                    | 1                                      |                    |                              |                                |                               |
| Quinoldine in cases                                |             |                |                    |  |                    |                              |                                | 50 c. ft. P.                  |
| Rapesced (see mustard seed)                        |             |                | 15 ewt.            |  | 16 cwt.            | 20 ewt.                      |                                |                               |
| Rattans in bundles                                 |             |                | 13 ewt.            |  | 13 cwt.<br>13 cwt. |                              |                                | 7 cut. a.                     |
| Raw Silk, in bales                                 |             |                |                    |  |                    | 50 c. ft.                    |                                |                               |
|  |             |                | 13 cwt.,           |  | 13 cut.            |                              |                                |                               |
|  |             |                |                    |  |                    | 20 cwt.                      |                                | 16 cwt. P.                    |
|  |             |                |                    |  |                    | 50 c. ft.                    |                                |                               |
|  |             |                |                    |  | 40 c, feet         |                              |                                |                               |
|  |             | 20 cwt. S      | 18 cut.            | 20 ewt.                                | 18 curt.           | 20 cwt.                      |                                | 20 cw1. a.                    |
| , bran, in bags                                    |             |                |                    | 20 cut,                                |                    | 20 cwł.                      |                                | 15 cwt. S.                    |
| Rope, coir & other kinds in coil                   | la          |                | · · · · ·          |  |                    | 50 c. It.                    |                                |                               |
| Rosin  |             | *50 c.ft.os    | 10 cut.            |  |                    |                              |                                |                               |
| Rubber, in cases or pressed                        | orica'i     | 20 cwt. D      | }                  |  |                    | 50 c. ft.                    |                                | 50 c. ft.a                    |
|  |             | L              | I                  | 1                                      |                    | 1                            |                                |                               |
|  | o's option. |                |                    | a P                                    | enang and          | Singapore.                   |                                |                               |
| ‡ In bales no                                      | ot exceedin | g 5 c. lt. ce  | rtified by         | Baled Rubi                             | ber standir        | g bales.—I                   | 2.                             |                               |
|  |             |                |                    |  |                    |                              |                                |                               |

# [ 211A ]

· MALE -

Chambers of Commerce Tonnage Schedule for Ships and 'Steamers at Ports in India, Ceylon, Burma and Straits Settlements-(contd.)

|           |  |              | On            | lombo.         | Bombay.                     | Malabar<br>Censt<br>Ports, | Karnehi            | and Coca<br>nada.       | Rangeon.        | pore and<br>Penang. |
|-----------|--|--------------|---------------|----------------|-----------------------------|----------------------------|--------------------|-------------------------|-----------------|---------------------|
|           | ARTICLES.  |              | st            | enmer-         | Steamor                     | Ship or<br>Steamer.        | Steamer            | Ship or<br>Steamer      |                 | Ship or<br>Steamer  |
|           |  |              |               | fo the<br>ton. | To the<br>ton.              | To the<br>ton,<br>Net5,    | To the<br>ton.     | To the<br>ton.<br>Nett. |                 | To the<br>ton,      |
|           |  |              |               |                |                             |                            | 1 .                |                         |                 |                     |
| ibber, in | hags<br>taskets                                    |              | 5             | 0 c. ft. z     |                             | 50 c. ft.                  |                    | =                       |                 | 10 & 12<br>cwt. 8.† |
| ,, u      | 1 buskets  |              | ~1            |                |                             |                            | 1                  |                         |                 | 12 cwt. P.          |
|           | meertified bales                                   |              |               |                |                             |                            |                    | 20 cwt                  |                 |                     |
|           |  |              |               |                |                             | 50 c it                    |                    |                         |                 | 50 c. ft. P         |
| ,, I      | atex in liquid cas                                 | (s           |               | oc. ft. D      |                             |                            |                    |                         | 1 1             | 50 c. ft; a.        |
| . ,       |  |              | - I.          | 6 ewt, D       |                             | 8 cwt.                     | .ß                 |                         | 4 9             | 12 cwt. P.          |
|           | , in bags  |              | · 1           | 0.000, 10      | 1                           | 100 10.5                   | T                  |                         |                 | 20 owts.S.          |
| ., 3      | Latex in steel<br>packages                         | eylindri     | cal           |                |                             |                            |                    |                         | 1               | 50 c. ft. P.        |
|           | nieces old in bags                                 |              | · •           |                |                             | 1                          |                    | 1 44                    | 1               | 1                   |
|           | hil, in drums                                      |              |               | 15 cut. S      |                             |                            |                    |                         |                 | 50 c. It. P.        |
|           | stumps, in cases<br>articles manufacts             | tred in case |               |                |                             |                            |                    | 20 cw1                  |                 | 50 c. ft.a          |
|           |  |              |               |                |                             |                            |                    | 20 6 4                  | 1               | 1 ·                 |
|           | casks or cases                                     |              |               |                | Sewt.                       | 1                          | 8 aw               | t                       | Schedule.       |                     |
| afflower  | , in bags  |              |               |                | 40 c. fee                   |                            | 40 c. 1<br>40 c. 1 |                         | 1 TE            | 1                   |
|           | in screwed bales                                   |              | - I           |                | 40 c. fee                   | t                          | 13 cv              | t. 20 Cm                | - Fe            |                     |
|           | Seed (Kurda) see                                   | d or Kasun   | ւնդ)          |                | 13 curt.                    |                            | 40 c. 1            |                         | 2               | 50 c. ft:#          |
| iago, in  |  | bags         |               |                | 40 c, fet                   | 4 12                       | 10 6.              | 50 e.                   | Tonnage !       | 18 cwt.«            |
| in        | casks, barrels or                                  | cases        |               |                | 10 6, 100                   |                            |                    | 20 GW                   | 6               | 20 GW164            |
|           | arl, in bags<br>four, in bags                      |              |               |                | 15 evt                      |                            | 15 6               | et                      | 5               |                     |
| ຣຄ່ Amu   | nonine in bags                                     |              |               |                | 40 c. fe                    | st                         | 40 c.              | feet                    | 5               |                     |
| ,,        | " in cases   |              |               |                | 28 Ind                      |                            | 28 I:              | ul. 20 cm               | t. 2            |                     |
| Salt      |  |              |               |                | 28 Ind<br>mds. 4<br>823 Ibs | of                         | mds<br>823<br>14 c | bs.                     | ee Notes to the | 20 cwt. S.          |
| Salt fish | h  |              |               |                | 20 GW                       | 20 ev                      | t. 20 c            |                         | 5. <u>8</u>     | S cut. a            |
| Saltpet   | re in cases  | east in nkg  |               | 10 ewt.        | D 9 cwt                     | 11 CX                      |                    |                         | 1 ~             | 1                   |
|           |  | ips in bund  |               |                | 7 cut                       |                            | 40 c               |                         | 16.             | 5 44                |
| Bealing   | wax, in cases                                      | ·            |               |                | 10 02 10                    |                            | 1 :                | 16 c                    | et.             |                     |
| Seed in   | e, in enses<br>e, in bags                          | ***          |               |                | 5 ew                        |                            | 5 C                | rt. 50 c                | .a.]            |                     |
|           |  |              |               | 50 c. ft       |                             |                            | 40 c               | feet 50 c               |                 | 14 cwt. P           |
| ** `      | in balles  |              |               | 16 cwt.        |                             |                            | 1.                 |                         | in.             |                     |
| Besamu    | un seed in bags                                    |              |               | 16 cwt.        | <u></u>                     |                            | 1 .                |                         |                 |                     |
| Shark's   | sāns   | ***          |               |                | 1                           |                            |                    | - 16 c                  |                 |                     |
| Bhello c  | , in bags  | •••          |               | 1              |                             |                            |                    |                         |                 | - il                |
|           | in cases   | •••          |               |                | 16 cm                       | a. 1                       | 16                 | wt. 20 c                |                 | { 10 cwt. P         |
| Shells,   | rough, in bags                                     |              |               | 3              | 1000                        |                            |                    | . ] "                   | ,               | 18 cwt              |
|           | ment on it in her                                  | skets        |               |                |                             |                            |                    | -   "                   | · .1            | 50 c. ft. F         |
|           | M. O. P., in basi<br>except M. O.                  | P & To       | (8<br>( toi9) |                |                             |                            | . 1 .              |                         |                 |                     |
| "         |  | P. Tortoise  | ani           | il             |                             |                            |                    |                         |                 | 10 cwt.3            |
|           | except M. O.<br>green snail i<br>Oyster, rough, in | n baskets    | 1.1           |                | .D                          |                            |                    |                         |                 |                     |

† India 10 cwts, and Borneo 12 cwts.

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## [ 212A ]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

|   |           | Colombo.                     | Bombay.                 | Cochin &<br>Malabar<br>Coast<br>Ports,  | Karachi.            | Madras<br>and Coca-<br>nada. | Rangoon.                     | Singa-<br>pore and<br>Pemang.  |
|---|-----------|------------------------------|-------------------------|---|---------------------|------------------------------|------------------------------|--|
| ARTICLES.   |           | Steamer.                     | Steamer                 | Ship or<br>Steamer,   | Steamer.            | Ship or<br>Steamer.          |                              | Ship or<br>Stramer,  |
|   | <u> </u>  | To the<br>ton,               | To the ton,             | To the<br>ton,<br>Nett  | To the<br>ton.      | To the<br>ton.<br>Nett.      |                              | To the<br>ton.   |
|   |           | 19, ad cul.                  | 8 cm.<br>40 c. feet<br> | 50 6. fg.<br>20 6vt.<br>18 6vt.<br>20 6vt.<br>18 6vt.<br>18 6vt.<br>18 6vt.<br>17 6vt.<br>17 6vt.<br>17 6vt.<br>17 6vt.<br>17 6vt.<br>17 6vt. | 10                  |                              | See Notes to the Tonnage Sch | 50 cc. ft. a. a. (50 cc. ft. a. a. (50 cc. ft. a. a. (50 cc. ft. a |
| ,, sweepings, in bags<br>in pressed<br>Gauss<br>Tenk Koys (broken stown<br>Terrn Japonica (see cutch)<br>Til seed (see ginjelly see | ge) loosu | 12 cwt. D<br>50 c. ft. D<br> |                         | 18 ewt.   | ::<br>::<br>15 čwt. |                              |                              | 50 c. ft. S.   |
|   |           | a Sing                       | upore and               | Pouang.   |                     |                              |                              | 1+ cwl. a  |

## [ 213A ]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(concld.)

|  | Colombo.   | Bombuy.        | Cochin &<br>Malabar<br>Cnost<br>Ports.   | Karachi.       | Madrus<br>and Goen-<br>nada, | Rangoon.                          | Singn-<br>pore and<br>Penang.  |
|--|--|----------------|--|----------------|------------------------------|-----------------------------------|--|
| ARTICLES.  | Steamer.   | Steamer.       | Ship or<br>Steamer.                      | Steamer.       | Ship or<br>Steamer.          |                                   | Ship or<br>Steamer.  |
|  | To the<br>Ton.   | To the<br>ton. | To the<br>ton<br>Nett.                   | To the<br>ton, | To the<br>ton<br>Nett,       |                                   | To the ton.  |
| inher in here<br>a sparse here in the second s | 20 cwt. 1<br>20 cwt. 1<br>20 cwt. 1<br>20 cwt. 10 cwt. | 40 c. free<br> | 20 cwt.<br>14 cwt.<br>20 cwt.<br>18 cwt. |                | 50 c. ft.                    | See Notes to the Tonnage Scheduk. | 30 ortho a the second s |
|  |  | -              | (a) Sing                                 | apore and      | Penang.                      |                                   |  |
| • Or 20 cwt  | at steame  | r's option.    | (a) bank                                 |                | -                            |                                   |  |

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## [ 2144 ]

### NOTES TO THE TONNAGE SCHEDULE.

### COLOMBO.

The Standard top 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 cwts. dead-weight, to the ton.

Cylindrical packages that weigh less than 20 ewis, to the 40 eubic 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 tomage schedule shall be a matter for arrangement between the shipper and the agents of the stemship 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

### [ 215A ]

currency at the rate for Bank Bils on London payable on demand; and that the rate ruing at the close of a Mail shall be the rate applicable for Bils of Lading presented during the subsequent week; on difference of freight, 42 por cent. as casiomary in the case of sailing abins, and 24 for stearners being allowed as discount to cover cost of insurace 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 faced to take additional expenses which he may have neurored through his eargo being shut-out. If the agent declines or conits to grant this, the shipper should bimsell have the power to congage the necessary tomage, and to chaim on the said agent for any difference in freight or other expenses to which be may have near path.

### KARACHI.

The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., deadweight, except in the case of salt.

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 o case shall be compelled to take bales larger than 14 feet.

# MADRAS AND COCANADA.

#### 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

### [ 2164 ]

the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The calibers 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 he requested to ensaure the disputed package, and that this 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 trates per ton by weight and/or measurement. There are but few exceptions to this rule and these are detailed hereunder.

A compuchansive 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 nyable on the same basis as that on which freight is usually charged by shipowners. Charges are all payable in advance in eash but it is found a converience and a considerable and guard by important shippers to work on a Deposit Account system with the Part Commissioners thus obviating the necessity for eash payments at wharves and elsewhere:

### [ 217A ]

The following is extracted from the Port Commissioners' schedule :--

| enourie i  |                                |                                 |
|--|--------------------------------|---------------------------------|
|  | Landing Charges on<br>Imports. | Shipping Charges on<br>Exports. |
|  | Rs. A. P.                      | Rs. A. P.                       |
| Ordinary Merchandise (not ex-                        | 0 1 9 per owt.                 | 0 1 9 per ewt.                  |
| oneding one ton per package                          | 0 0 S per c. ft.               | 0 0 S per c. it.                |
| in measurement or weight]                            | 0 0 S per c. It.               |                                 |
| Exceptions-<br>Pyrites and ores in bulk              | 2 6 0 per ton.                 |                                 |
| Coal and Coke in bulk                                | 050,                           |                                 |
| Salt in bulk   | 050 "                          | 2 11 0 per tou.                 |
| Lend<br>Ores in bulk or bagged (includ-              |                                |                                 |
| ing vine concentrates, coppor                        |                                |                                 |
| matte sneiss, lead sing,                             |                                |                                 |
| lead concentrates and wol-                           |                                | 2 7 0 per ton.                  |
| fram)  | 2 3 0                          | 2 3 0                           |
| Bicycles, per 5                                      | 3 2 3 0                        | 2 3 0                           |
|  | 3 0 0 each.                    | 3 0 0 each.                     |
| Carriages  |                                |                                 |
|  | 11                             |                                 |
| per 12<br>Drums, empty, up to 12 inches              | 11                             |                                 |
|  |                                |                                 |
|  | 230                            | 2 3 0                           |
| and up to 24 menes diameter                          |                                |                                 |
| Drums, empty, over 24 inches                         | . []                           |                                 |
|  |                                |                                 |
| Earthenware pots and chattles                        | • []                           |                                 |
| per 1,500<br>Motor cycles, unpacked                  | 1 0 0 each.                    | 1 0 0 each.                     |
| Motor cycles with side car                           |                                | 200,                            |
|  |                                |                                 |
| Motor cars and tractors, an                          | 500                            | 500,                            |
| M-tor lorries and buses un                           | . ]                            | 10 0 0 ,,                       |
| packed on own wheels                                 |                                | 2 3 0                           |
| Rickshaws, per 2                                     |                                |                                 |
| Sampans, each  |                                | 214                             |
| miles Merceilles flooring an                         | d h                            |                                 |
|  |                                | 2 3 0                           |
| Tiles Mangalore and Marsonne                         | s 2 3 0                        | 1 2                             |
| roofing, per 750<br>Tins, kerosine and petrol, empt  | y ()                           | 1                               |
| per 250  | . 0 5 0 per 500.               |                                 |
| Cocoanuts  | . 5 0 0 each.                  | 5 0 0 each.<br>10 0 0           |
| Buffaloes<br>Baby elephants under 5 ft. hig          |                                | 10 0 0 .,<br>20 0 0 ,,          |
|  |                                |                                 |
| Horses mules, cows and othe                          | a 0 0                          | 4 0 0                           |
|  | 200.                           | 200,,                           |
| Ponies donkeys, calvee<br>Sheep, goats, dogs and oth | er                             | 060,                            |
|  |                                | 0 2 0                           |
| Canaries and other small birds                       | 0 4 0 per doz.                 | 1                               |
| Turkeys and geese, 10080                             |                                | 1% ad valorem                   |
|  | 1% ad valorem                  |                                 |
| Diversition of the second second                     |                                |                                 |

In the case of imports special rates are quoted for over-side delivery.

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### [ 218A ]

In the case of Inland vessels the following are the charges levied for goods landed on or shipped from the Port Commissioners' premises :---

| Description of goods,                                    | Quantity,   | Charges.  |
|--|---|-----------|
| All descriptions of goods except<br>those named below :  | 20 ewt. or 50 c. ft. at<br>Commissioners' option. | Rs. A. P. |
| Bamboos up to 1 inch diameter                            | 500   |           |
| Bamboos over 1 inch diameter                             | 250   |           |
| Bicyles, loose   | 5   | 1         |
| Bricks loose   | 500   |           |
| Carriages  | 1   | 1         |
| Carts, hand or bullock                                   | 2   |           |
| Cask and barrols, empty                                  | 12  |           |
| Cocoanuts  | 500   | 1         |
| Drums, empty, up to 12 inches<br>diameter                | 100   |           |
| Drums, empty, over 12 ins,<br>and up to 24 ins, diameter | 50  |           |
| diameter over 24 inches                                  | 10  |           |
| Sarthenwaro pots and chattics                            | 500   | 1         |
|  |   | 7         |
| Untches in cases   | 40 bundles,                                       | 0 5 0     |
| Antohor in tine  | 6 cases,  | 1         |
| Motor cars, unpacked, on own<br>wheels                   | 72 tins.  |           |
| lotor lorrice and buses un-                              | 1   |           |
| packed, on own wheels                                    | 100   | 1 · · · · |
| Motor cycles with side car.                              | 2   |           |
| unpacked   | 1 ton.  | i i       |
| Rickshaws, loose   | 2   | 1         |
| Sampans  | ī   | i i       |
| Shingles   | 2,500   | 1         |
| 1108, Marseilles flooring and                            |   |           |
| country roofing  | 1.000   | i         |
| files. Mangalore and Marseilles                          |   | 1         |
| roofing  | 760   | i.        |
| lins, kerosene and petrol,                               |   | 1         |
| empty  | 250   | i -       |
| LIVE STOCK-  |   |           |
| Buffaloes  | t.  |           |
| Cows, Bullocks, Horses, Ponjes,                          | each.   | 0 5 0     |
| Mules and Donkeys  | 1   |           |
|  | 32  | 0 3 0     |
| Elephants  |   | 0 2 0     |
| Baby Elephants under 5 feet                              |   | 3 0 0     |
| Sheep, Dogs, Goats and other                             |   | 1 8 0     |
| Caneries and other small birds                           | ,,  | 0 1 0     |
|  |   | ÖÔĞ       |
|  | dozen,  | ŏ 1 0     |
|  |   | ŏòŏ       |

### [ 219<sub>A</sub> ]

## MONEY, WEIGHTS AND MEASURES.

With their European or Indian equivalents.

#### CEYLON.

The Ceylon Savings Bank on December 31, 1929 had 54,143 depositors, and deposits amounting to Rs. 7,590,590, and the Post Office Savings Banks 288,720 depositors, and deposits Rs. 13,040,887.

The weights and measures of Ceylon are the same as these of the United Kingdom. The currency consists of --Copper: Ceylon I cent, and 2, cent, pieces  $d_i$  cents, being equivalent to 1d. English. Nickel : Ceylon 5 cent, piece Ceylon 50 cent, piece (100 cente), equivalent to 1s. 4d.; and Ceylon 50 cent, 25 cent, and 10 cent, pieces. Ceylon Government currency notes of Rs. 1,000; f00; 100; 50; 10; 5; 2 and 1. On December 31st, 1028, the value of currency notes in circulation was Rs. 57,416,500.

### CHINA.

#### MONEY.

The currency of China is on a silver basis, and consists of *lasts*, dollars, copper cash, and bank notes. The *tast* is really a weight of silver (about an ounce) of a certain degrad fineness. Theoretically it is divided into 10 mace : 1 mace = 10 contarts. The denominations of the dollar are : 1 dollar= 100 contarts, the principal cash. The *tast* varies in different parts of the comparison of the K'up'ing ties being (1) the halizene or customs *LiAd*.) (2) the *K*'up'ing *LiAd*. (20) the halizene or customs *LiAd*.) (2) the *K*'up'ing *LiAd*. (20) the halizene or customs *LiAd*.) (2) the *K*'up'ing *LiAd*. (20) the *LiAd* react or *LiAd*. (2) *LiAd*.) (2) the *K*'up'ing *LiAd*. (20) *LiAd*. (2) *LiAd*. (2) *LiAd*. (2) *LiAd*. (2) *LiAd*. (2) *LiAd*. (3) *LiAd*. (3) *LiAd*. (4) *LiAd*. (4) *LiAd*. (5) *L* 

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### E 220A 1

laid down later. The minting of these silver coins has begun, but as they are at a discount in every province other than the one in which they are minted, confusion has been rendered more confounded, There are ten different varieties of dollars in circulation. Although the law of May 1910, was intended to bring the provincial mints under the control of the Central Government, the Governors have effected a serious depreciation of silver and copper money by their indiscriminate minting of subsidiary coins. A new Central Mint has now been established in Shanghai by the National Government.

In China, standards of weights, measures and length vary all over the country. Generally speaking, two kinds of standards are now in use, namely, the old and the new. The old standard was formulated from the Weights and Measures Law promulgated in 1914, establishing a double system, the standard metric unit and that based on ying tsao ch'ih, or 'builder's foot' for length and kuping tael or liang for weight. The law governing the new standard was promulgated by the National Government on February 6, 1929 and it is intended to be the legal standards of weights and measures throughout China. For convenience sake and customary usage it also established a double system; one is the standard metric unit and the other, which is temporary in nature and to be abolished as soon as the people are accustomed to the use of standard units, is designed only for market use. The latter is derived from the former by taking one litre of Kung Sheng as one Shih Sheng, which is nearest to the Chinese customary unit of capacity 'Sheng' one-half kilogramme as one Shih Chin, which is the average weight of the different varieties of 'Chin' in different localities; and one-third of a metre or Kung Chih as one Shib Chin, which is the average length of different varieties of Chinese 'Foot' in different localities; thus constituting the so-called 1-2-3 system of Chinese weights and measures based on International metric standard. Such a system as devised by the Ministry of Industry, Commerce and Labour and proclaimed by the National Government to be put into force may also have great bearing on the users of British "Foot-Pound" system by taking the following approximate value : 1 quart equals to 1 litre, 1 pound equals to 3 kilogram and I yard equals to 1 metre. The Russian and Japanese system can also be thus varied accordingly so as to fit themselves to the International system. The following table shows the old units of weight. capacity and length :--

| 70.20.0   |     | WEIGHT.                             |
|-----------|-----|-------------------------------------|
| 10 Ssü    |     | = 1 Hao                             |
| 10 Hao -  |     | = 1 Li.                             |
| 10 Li ·   |     | = 1 Fén (Candareen).                |
| 10 Fén    |     | = 1 Gh'icn (Mond)                   |
| 10 Ch'ien |     | = 1 Liana (Taol) officiar           |
| 16 Liang  | ••• | = 1 Chin (Catty) = 596'816 grammes. |
|           |     | grammes                             |

mes.

### F 221A ]

### CAPACITY.

- ... = 1 Ko. 10 Sho 10 Ko ... = 1 Shena. ... = 1 Tou=10 354688 litres. 10 Sheng
- ... = 1 Hu. 5 Tou ... = 1 Tan. Commodities, even liquids, such 2 Hu as oil, spirits, elc., are commonly bought and sold by weight.

#### LENGTHS.

| 10 Fén<br>10 Ts'un | $\dots = 1$ Ts'un (inch).<br>$\dots = 1$ Gh'ih (foot) = '32 metres |
|--------------------|--|
| 10 Ch'ih           | = 1 Chang=3.2 metres.  |
| 180 Chang          | = 1 $Li = 576$ metres = $\frac{1}{3}$ mile                         |

180 Chang By treaty between Great Britain and China, the Ch'ih of 14 is English inches has been adopted as the standard, the Tael, Catty and Picul have been fixed at 11 oz., 13 fb., and 133 fb., avoirdupois respectively,  $1 Mow = \frac{1}{6}$  of an acre.

## INDIA AND DEPENDENCIES.

The money, weights and measures of India are as follows :--

The monetary unit is the Indian Rupee, the gold value of which is fixed by the Indian Currency Act of 1927 at 1s. 6d. or 8,47512 grains of fine gold.

The coins in circulation are :--Silver, 1 rupee which equals to 16 annas and weighs one tola or 180 grains troy, eleven-twelfths fine; } rupee or 8-anna piece; } rupee or 4-anna piece; } rupee or 2-anna piece; nickel, 1, 4 and 8-anna piece; bronze, 1 pice=1 anna; } pice=1 anna; 1 pie=1 anna or } pice.

There are Government Currency Notes in circulation in denominations of 100, 50, 10, 5, 21 and 1 rupee.

A hundred-thousand rupees is called 1 lakh and is written thus : Rs. 1,00,000; and one hundred lakhs is called 1 crore and is written thus: Rs. 1,00,00,000. A lakh of rupees when the rupee is 1s. 6d. is equivalent to £7,500.

### WEIGHTS AND MEASURES.

| The Maund of Bengal of 40 seers | = 82 28 lbs. avoirdupois.       |
|---------------------------------|---------------------------------|
| Bombay                          | = 28 lbs. nearly.               |
| ,, Madras                       | ==25 lbs, nearly.<br>==180 grs. |
| ,, Seer of 80 tolas             | =2.057 lbs.                     |
| ,, Guz of Bengal                | =36 inches.                     |

### [ 222A ]

### JAPAN.

The present monetary law came into force from October, 1897, by which gold standard was adopted. The unit of value is 0.75 gramme of pure gold, and is called the gram 25, 0,  $d_{\rm el}$ , which, however, is not coined. The pieces coincel gram 20, 0,  $d_{\rm el}$  was proved (20, 10, and 5 yen pieces), silver coins (50, 20, and 10 error pieces), nickel coin (10 and 5 sen pieces), and from 20, 0, 10,

### WEIGHTS AND MEASURES.

| The Kin = 160 Momme = 1 323 lbs. avoirdup<br>, Kwan = 1,000 , = 8 257 |  |
|---|--|
|   |  |
| " Sün   |  |
| " Shaku (10 Sün) = 11.930 inches.                                     |  |
| " Ken = 6 Shahu = 5.965 feet.   |  |
| , Cho = 60 Ken $\dots = \frac{1}{15}$ mile, 5.4229 chain              |  |
| " Ri = 36 Cho = 2.44 miles.   |  |
| " Risq  |  |
| " Tsubo = 3.9538 sq. yds.   |  |
| , Cho land measure =2.45 acres.                                       |  |
| " Koku, liquid =39 6804 gallons.                                      |  |
| ", dry =49601 bushels.  |  |
| , To, liquid = $\sqrt[1]{v} Koku = 3.9680$ 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 :---

| Metre  | <br>= 3.3 Shaku.                                 |        |
|--------|--|--------|
| Gramme | <br>$\dots = 0.2666667 Momme (\gamma_{\pi}^{4})$ | Momme) |

### MAURITIUS.

## MONEY, WEIGHTS AND MEASURES.

On June 30th, 1929, the Government Savings Bank held deposits amounting to Rs. 5,253,899, belonging to 36,819 depositors,

The Currency consists of Mauritius bronze-pieces (1, 2 and 5 cents.); silver-pieces (10, 20, 25 and 50 cents.); Indian rupees and

### [ 2234 ]

its silver sub-divisions; nickel-pieces (Indian 4 annas); Government notes (Rs. 50, 10, 5 and 1); and Indian currency notes (Rs. 50, 10 and 5). All accounts are kept in Indian rupees. Average note circulation in 1928-29, Rs. 14,743,250. The metric system is in force.

### NETHERLANDS (THE)

The money, weights and measures of the Netherlands and the British equivalents, are-

#### MONEY.

The standard coin is the 10-florin piece weighing 6 720 grammes, '900 fine, and thus containing 6 '048 grammes of fine gold. The unit of the silver coinage is the gulden or florin, weighing 10 grammes, '945 fine and containing 0 45 grammes fine silver.

Gold is legal tender, and the silver coins issued before 1875.

The Principal coins are-

The guilden, guilder or florin of 100 cents=1s. 8d., or 12g.= £1 The rijksdaalder=21 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 &  $\frac{2}{2}$  cents; inckel of 5 cents. Treasury notes of  $2\frac{1}{3}$  florins are also in circulalition.

#### 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 Amsterdamsch Pond ... = 1.09 lb. avoirdupois.

| Tue | A most of the most of the |   |
|-----|---------------------------|---|
|     | Pikul                     | $\dots = 133\frac{1}{3}$ "              |
|     | Catty                     | =11 " "                                 |
|     | Tjengkal                  | = 4 yards.                              |
|     | Paal (Java)               | = 1,507 metres.                         |
|     | Paal (Sumatra)            | = 1,852 metres.                         |
|     | Square Paal               | $\ldots = 227$ hectares = 591.18 acres. |
|     | Bouw                      | = 1.7537 acres.                         |
|     |                           |   |

The legal coins of 10, 5,  $2_{d_1}^{d_1}$ , 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,  $2_{d_1}^{d_1}$  and 1 cent. pieces

### [ 224A ]

### PERSIA.

#### MONEY, WRIGHTS AND MEASURES.

Persia had a silver monotary standard, the unit of which was the kran, a silver coin weighing only 24 nakhods (71 grains), or somewhat less.

Accounts are reckoned in dinars, an imaginary coin, the tenthousandth part of a toman of ten Krans. A kran therefore = 1,000dinars; one Shahi = 50 dinars.

A law was passed on March 18th, 1980 making the new shadard of value the gold rink, containing 100 dimax "Do new money will be :-gold, 1 mbhavi equivalent of an English £1 any worth 20 tisks; and one-bulk pathavi worth to tisk; sikes, 6, 9, 1,  $\frac{1}{2}$  rial pieces; nickel, 25, 10, 5 dimar pieces; copper, 9 and 1 dimar pieces. The rial is to be equivalent to 0.73001101 grammes of fine gold and will contain 4.5 grammes of pure silver. The pahlavi will contain 4.5 grammes, 900 fine.

The unit of weight is the miskal (71-6 grains) sub-divided into 24 nathods (2.96 grains) of 4 gradium (74 grains) each. Sixteen arbidle make as  $i_{7}$ , and 0 size = 1 batman (Tubriz). Most articles are bought and sold by a weight called batman or man. The mans most frequently in use are—

| Man-1-Tabriz=8 Abbássis = 640 Miskals= 65   | 4 lbs.   |
|---|----------|
| Man-i-Noh Abbássi=9 Abbássis = 720 " = 73   | 0        |
| Man-i-Khoneh (the old man) = 1,000 " = 101  | 4        |
| Man-i-Shdh=2 Tabriz Mans = 1,280            |          |
| Man-i-Rey = 4 , = 2,560 , = 25.9            |          |
| Man-i-Bander Abbássi = 840 , = 855          |          |
| Man-i-Hashemi = 16 mans of = 720 " = 116.80 |          |
| Corn, straw, coal, etc., are                | <i>"</i> |

sold by Kharvár = 100 Tabriz Maus = 654.64 ...

3<sup>1</sup>/<sub>2</sub> Kharvår = 1,963.92 lbs. = 1 Short ton (very nearly)

By a decree of the Persian Council Ministers in February 1929, the metric system is to be introduced as from 22nd March 1929.

The unit of measure is the zer or gez; of this standard several zre in use. The most common is the one of 40.95 inches; anofter, used in Azerbidián, equals 44.09 inches. A farsialit theoretically =  $6,000 \, \text{ser} \ of 40.06$  inches= $4.37 \, \text{miles}$ . Show calculate the farsakh south Persia and about 4 miles in the North.

The measure of surface is *jerib*=1,000 to 1,066 square *zar* of 40.95 inches=1,294 to 1,379 square yards.

### [ 225A ]

### RANGOON.

The measure of weight is the viss which equals 3.60 lbs. One hundredth part of a viss is a tical.

The measure of capacity is the basket. This varies very much in different parts of the country but in the Rangoon Municipal Bazaar the standard bushel basket is enforced. Elsewhere a basket is an indefinite and fluctuating measure.

BURMESE MRASURES OF WEIGHT.

| 2   | Pai     | <br>    | -    | 1   | Moo.      |     |     |         |
|-----|---------|---------|------|-----|-----------|-----|-----|---------|
| 2   | Moo     | <br>    | 227  | 1   | Mat.      |     |     |         |
| 4   | Mats    | <br>    |      | 1   | Tical.    |     |     |         |
| 100 | Ticals  | <br>    |      | 1   | Viss, (ab | out | 140 | tolas.) |
| 100 | Fiss    | <br>    | 210  | 360 | ) lbs.    |     |     |         |
|     |         | MEASURE | S OF | CA  | PACITY.   |     |     |         |
| 1   | Lamyet  |         |      |     |           | =   | 1   | Gill,   |
| 9   | Lamuets |         |      |     |           | =   | 1   | Pint.   |

| Lamuets |   |   |   | -   | 1   | Pint.  |
|---------|---|---|---|---|---|--|
|         |   |   |   | -   | 1   | Pint.  |
|         |   |   |   | =   | 1   | Quart.   |
| 6       |   |   |   | ==  | 1   | Gallon   |
| 2       |   |   |   | =   | 1   | Peek.  |
|         |   |   |   | -   | ł,  | Bushe  |
|         |   |   |   | -   | 1   | Bushe  |
| Hlavni  |   |   |   | -   | 1   | Longing  |
|         | Lamyets<br>Lamany<br>Zalay<br>Byee<br>Zayool<br>Seil<br>Hkwai | Lamary<br>Zalay<br>Byee<br>Zayoot<br>Seit | Lamany<br>Zalay<br>Byce<br>Zayaol<br>Seil | Lamany<br>Zalay<br>Byee<br>Zayool<br>Seil | Lamany =<br>Zanlay =<br>Byce =<br>Zanyool =<br>Seit = | $\begin{array}{cccccccccccccccccccccccccccccccccccc$ |

### SIAM.

#### MONRY, WRIGHTS AND MEASURES.

On April 1st, 1913, the Siameso Treasury Savings Bank was opened with 529 depositors. By March 31st, 1929 the number was 17,014 with a total deposit of 236,631/.

Under the Corrency Act of May 1928, the unit of currency silver coin blot divided into one humberd States. The bolt is a silver coin blot the tiend (a word of foreign origin) which it replaces, and is out 11 bolts for 11 sterling. Other silver coins will be 50 States and 55 States, piccess. The 10 and 5 Satasprecess will be 50 States, piccess. The 10 and 5 Satasprecess will real lead the 1 States, picce bronze. Notes and balt coins real lead the willow limit as to amount is 6 and 25 Satasprecess legal conder upto 5 balt, and nickel and broze coins legal tonder note 1 balts.

The Government in 1902 began to issue currency notes (5. 10, 20, 100 and 1,000 ticals, and since October 1918, 1 tical notes.) On

### [ 226A ]

March 31st, 1930, there were 11.833,488l worth of currency notes in circulation; against these there was a reverse of 13,737,266l, one-third in silver coin and bullion and the remainder in short term securities or cast, in London and New York.

In 1924 a law was passed for the introduction of the metric system as optional in 1925, to become computery in 1930. The metric system has already been adopted in many of the Government departments and on State railways. The customary measures of weight are:-

### MEASURES OF WEIGHT.

| 1  | Tical        | <br>=  | 15    | Grams or approximately '53 oz.                                |
|----|--------------|--------|-------|---|
| 4  | Ticals       | <br>-  | 1     | Tamlung (60 grams of 2.1 oz.)                                 |
| 20 | Tamlungs     | <br>== | 1     | Chang (1.2 kilograms or 2 lbs.<br>10.3 oz.)                   |
| 1  | Picul or Hap | <br>-  | 60.48 | Kilograms = 133 <sup>1</sup> / <sub>8</sub> lb. = 100 Catties |

usually used in commerce.

### MEASURES OF LENGTH.

The unit of length is the Wah. The measures of length are :---

| 1   | Niu  |     | <br>- | .83 | inches.                  |
|-----|------|-----|-------|-----|--------------------------|
| 12  | Niu  |     | <br>  | 1   | Keup (10 inches).        |
| 2   | Kenp | ••• | <br>= | 1   | Sawk (20 inches).        |
| 4   | Sawk |     | <br>= | ł   | Wah (80 inches),         |
| 20  | Wah  |     | <br>= | 1   | Sen (133 feet).          |
| 400 | Sen  |     | <br>= | 1   | Yote (10 miles roughly). |

For square measure the unit is the Rai = 39 acres, and for capacity the  $kanahn = \frac{19}{20}$  litre.

### STRAITS SETTLEMENTS.

### MONEY, WEIGHTS AND MEASURES.

There are twenty-seven banks with establishments in the Colony. The amount of deposits in the Post Office Savings Bank on December 31st, 1929 was 4,306,359 dollars.

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 Bis introduced in 1928 to base the currency on British stering. Sum introduced in 1928 to 20, 10 and 5 cent. pieces; nickel five cent. piecy aiver coins are equilable and quarter cents. On December 21st 1929; Government currency noises to the value of 115,536,274 dollars were in circulation.

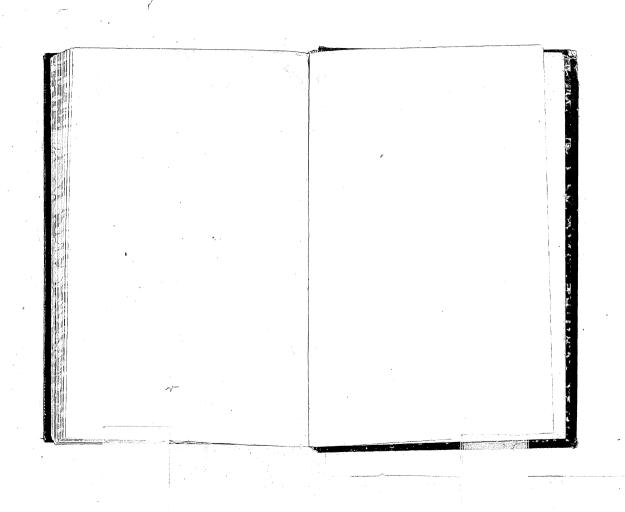
### [ 227A ]

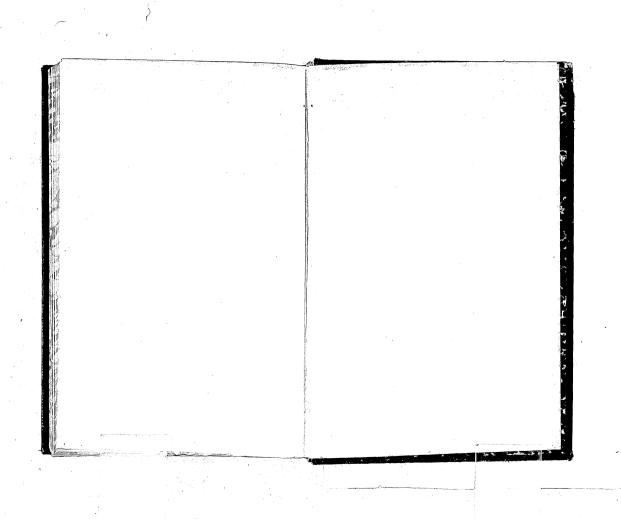
The measure of length in use in the Settlements is the English yard, with its divisions and multiples, and land is measured by the English acro. The native terms are however, still in use. Commercial weights are :--

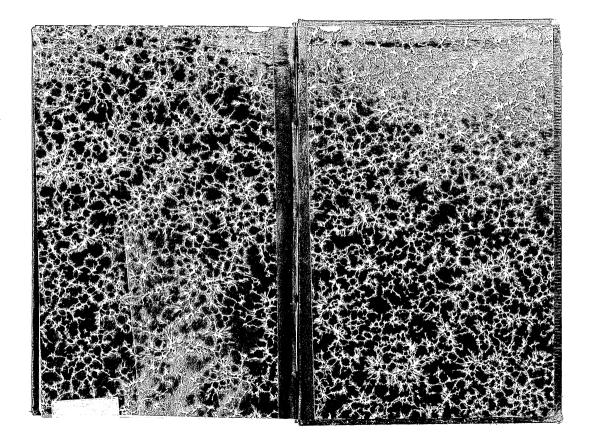
|   | 1 | Kati  | =  | 16  | Tahil | =  | 15 1     | <ol> <li>avoirdu</li> </ol> | 301 |
|---|---|-------|----|-----|-------|----|----------|-----------------------------|-----|
|   | 1 | Pikul | 22 | 100 | Kati  |    | 133} ,   |                             |     |
| - | 1 | Koyan | 22 | 40  | Pikns | 57 | 5,8835 , |                             |     |

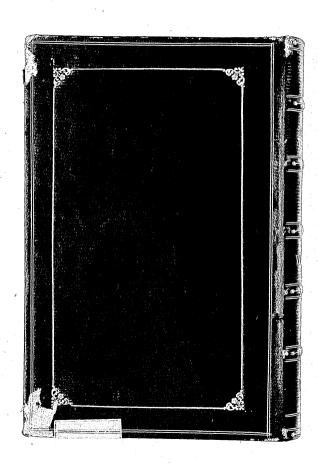
The Kati of  $1_3^3$  lbs. is known as the Chinese Kati. Another weight known as the Malay Kati, and still in partial use in Penang, is equal to the weight of 24 Spanish dollars or 0.934 grains. This gives 142 028 lbs, as the weight of the pikul, and 5,705 7143 lbs, as the weight of koyan. The measures of capacity throughout the Colony are the gentang or gallon, and *chupak* or quart.

C. P. W.-415-7-6-32-475.











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