REPORT

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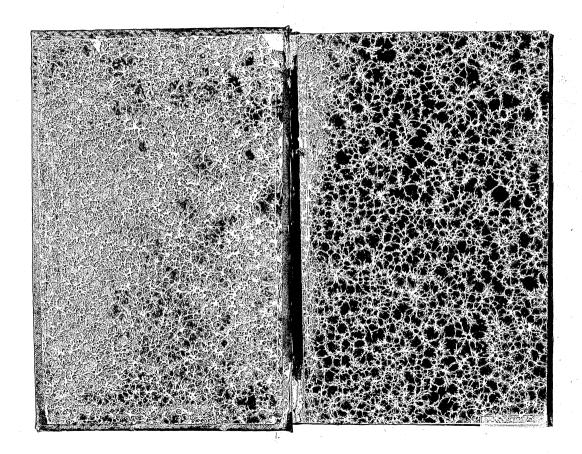
THE COMMITTEE

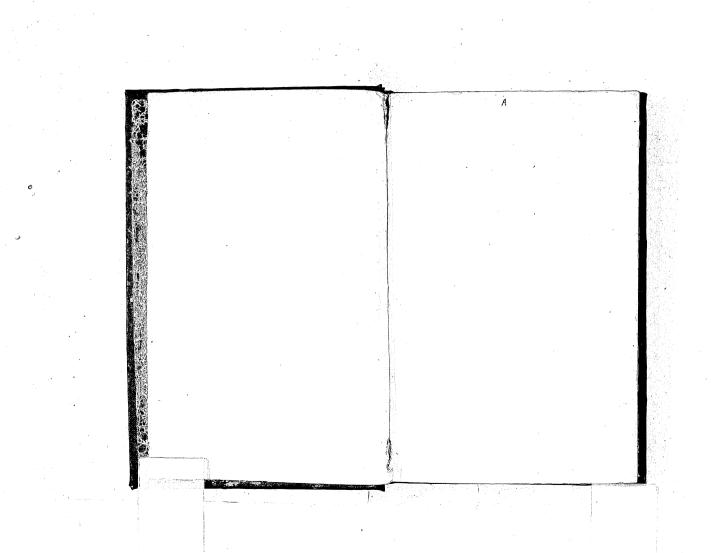
OF THE

BENGAL CHAMBER OF COMMERCE

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FOR THE YEAR 1933





REPORT

THE COMMITTEE

OF THE

BENGAL CHAMBER OF COMMERCE

FOR THE YEAR 1933.

Vol. I.

181

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TABLE OF CONTENTS.

VOL I.

	PAGE.
Proceedings of the Annual General Meeting 1934	i to xv
Members present	i to iv
President's speech	iv to xi
1st Resolution—Acceptance of Report and passing	
of accounts	xi
2nd Resolution—Confirmation of the provisional	
election of new members of the Chamber	xi
President's announcement of the result of the	
election of the Committee for the year	
1933-34	xii
3rd Resolution—The Lord Cable Trust	xii & xiii
4th Resolution-Vote of thanks to the outgoing	
Committee for 1933-34	xiii
Speech of Mr. W. H. Thompson	xiv
Speech of Mr. S. D. Gladstone	xv
President's speech	xv
Election of Committee	ĩ
Representation on the Legislative Councils	1 & 2
,, Calcutta Port Commission	2
,, Corporation of Calcutta	2 & 3
,, ,, Calcutta Improvement Trust	3
Bangal Bailay Cammissian	3
,, Bengal Smoke Nuisances Com-	U
mission	3
Consultative Committee of the	
Calcutta Electric Supply	
Corporation	. 3
,, ,, Coal Grading Board	8
,, Bengal State Aid to Industries	
Act, 1931 : Board of Indus-	
tries	8
Dangel Dunningial Dani D. 3	4
Bongal Tagtonias Dulas - Daniel	*
of Appeal	4
Cotton Sub Committee . Beaud	
of Agriculture, Bengal	4
Anvillary Force Act 1000.	*
Advisory Committee	4
Pound of Transform of the Tallian	*
Museum	

Representation on the Bengal Board of Film Censors Local Advisory Committee of the Eastern Bengal Railway Local Advisory Committee of the East Indian Railway ... Railway Rates Advisory Committee Indian Tea Cess Committee ... Indian Lac Cess Committee ... Campbell Hospital Visiting Committee Committee Medical College Hospitals Visiting Committee Mayo Hospital Governing Body Ranchi Mental Hospital Board Lady Minto's Indian Nursing Association Calcutta Hospital Institution Managing Body of the Indian Red Cross Society Committee of Management of Lady Canning Memorial Fund Executive Committee of the District Charitable Society ... Committee of Management of the Government Workhouse European Unemployed Relief Committee Ex-Services Association: Central Council Crichton Trust Calcutta Society for the Prevention of Cruelty to Animals ... Advisory Board of the Bengal Pilot Service Central Advisory Committee for Lighthouses ... Seamen's Welfare Committee Government Commercial Institute Board Governing Body of the Calcutta Technical School Governing Body of St. Thomas School

o,

.3

Devenue	Page,		PAGE.
POLITICAL AND CONSTITUTIONAL—contd.			PAGB.
Representation of the European Community in the general constituencies (other than		LAW AND LEGISLATION—contd.	
Commerce and Industry) in the Reference		The Indian "Khaddar" (Name Protection) Bill	39 & 40
Legislatures	21	The Trade Disputes Act (VII of 1929)	40
Representation of labour employed in Calcutta and the suburban areas in the Bengal Legislative Council under the Reformed Constitution		Hire Purchase or conditional sales agreements: Protection of the seller	41
Constitution the inclormed	22	Arrest and imprisonment for debt	41 & 42
LAW AND LEGISLATION-	24	Rules regulating the importation possession and	40 0 44
(a) Income-tax:		transport of petroleum	43 & 44
The Indian Income-tax (Amendment) Act, 1933 :		Indian Partnership Act, 1982 : Registration of firms	44
	22	Bengal Motor Vehicles Tax Rules, 1933	44
The Indian Income-tax Act, 1922 :	22	The Indian Petroleum Bill, 1988	45
	22 & 23	The Bengal State Lotteries Bill, 1933	45 & 46
(b) Section 11: Professional earnings The Indian Income-tax (Provident Funds Relief)	23 & 24	The Indian States (Protection) Bill, 1933	46
Act, 1929	24.2.05	The Imperial Bank of India Act (Amendment)	40 ie 40
The Indian Income-tay (Second 4	24 & 25	Bill, 1933	46 & 47
amend of evasion and miscellaneous		Presidency Small Cause Courts (Bengal Amend- ment) Bill, 1933	47
The Income-ter A-t Co.	25 & 26	Bengal Smoke Nuisances Rules Amendments	47
The Income-tax Act: Sir Hari Sing Gour's Amendment Bill: Tribunals			47 & 48
Income-tax : The 25% surcharge	26 to 28	The Indian Electricity Rules : Amendments	41 07 40
	28 & 29	Customs—	
running day and night	29 & 30	Sea Customs Act : Section 30	48 & 49
Income-tax: Carrying forward of business losses Delays: (a) in the encashment of the first losses	30 to 32	Assessment to Customs duty of home buying	40 00 40
Income-tay Officers of refund orders by		commission paid on imported mill stores	49 & 50
ment of assessments land (0) in the settle-		Customs duty on re-importation of machinery	
refund orders		exported for repairs	50 & 51
Income-tax: Deductions on payments made to	32	The British Import Duties Act, 1932 : Certificates of Origin, Form G	51 & 52
	32 & 33	Ottawa Trade Agreement : Imports of Indian	01 tt 02
The Income-tax (Third Amendment) Bill, 1933	38 & 84	vegetable oils into the United Kingdom	52
	34	Ottawa Trade Agreement : Preference of 10% on	
Indian Toris (4		Indian groundnuts imported into the United Kingdom	FO 18: FO
Safeguarding of Industrial Bill, 1984	34 & 35	Ottawa Trade Agreement : Imports of linseed into	52 & 53
Safeguarding of Industries Act, 1983 : Anti- Indo-Japan Begislation	10 00		53 & 54
Trade Negotiations	35 to 37	Ottawa Trade Agreement Rules, 1932: Condi-	
		tions for admission at preferential rates	54
Registration of trade marks in India Indian Patent Laws The Bengal Money I	37 37	Ottawa Trade Agreement : Invoices backed with	F4 10. PF
The Bengal Money-Lenders Bill, 1933	37 & 38		54 & 55 55
	38 & 39	Infant Foods	55
		*	

Ġ

	PAGE.		PAGE.
Customs—Contd.		Posts and Telegraphs—Contd.	
Import duty on motor vehicles Indian Customs Taviff: Newsprint in reels Treaty relations with Nepal Annual revision of the Import and Export Taviff Schedules	56 56 56 & 57	Indian Trans-Continental Airways Service: Time- table changes consequent on extension to Singapore	77 & 78 78 & 79 79
MARINE— Indian Merchant Shipping (Second Amendment)		Calcutta and Bombay Cables to London : Repetitions	79 80
Indian Merchant Shipping Act, 1923: Pilgrim	57 & 58	Railways—	
Merchant Shipping : The New International code of signals	58 & 59 59	Railway freight on coal: the 15% surcharge Railway expenditure Periodical meetings between the Chambers, the	80 & 81 81 to 83
Marking of sub-division load lines New Howrah Bridge: Provision of tramway tracks Weather working days in Calcutta for Coal, Salt and General cargo	59 & 60 60 & 61 61 & 62	Trades Association and heads of the Rail- way Administrations in Calcutta Indian Railways Conference Regulations : (a) Telescopic Schedule Rates and (b) Quali-	83 & 84
Indian Dock Labourers Bill, 1933 Calcutta Port Trust Chard, 1934 Calcutta Port Trust Chard, 1934	62 & 63 63 63 & 64	fication of Railway Receipts	84
route tolls	64	The Chamber Debenture Loan: Redemption The new issues of five and ten rupee notes Cut currency notes	84 84 & 85 85 & 86
Proposed removal of the Mutlah and Pilot's Ridge light vessels : Provision of directional wire-	64 & 65	Stamp duty on transfers of property on reconstruc- tion of companies Reserve Bank of India Bill, 1933	86 86 & 87
The discharge of petroleum products in the port	65 to 68 68 & 69	Industrial-	00 10 01
Weather working days: Chamber Ruling No. 4	69 to 72 72 & 73	The Factories Bill, 1983 Government competition with private enterprise:	87 & 88
admission of ocean going vessels Indian Merchant Shipping Act, 1923: Standard quality of ghee rations for Indian seamen	73 & 74	(a) Tube wells (b) Puggries for the Punjab Police Bengal Retrenchment Committee: Recommendation regarding the post of Commendation	88 & 89
Posts and Telegraphs—	15 & 14	missioner for Workmen's Compensation	89
Air mail charges for commercial documents and	7	Payment of Wages Bill, 1938 Protection of the Indian oil industry from impor-	89 & 90
Telephone trunk half-rate calls	74 & 75 75 & 76	tation of foreign oils at uneconomic rates Proposed legislation to regulate periods of wage	90 & 91
International Conference at Madrid, 1932 : Tele- graphic Charges	76	payments for workmen Royal Commission on Labour: Exemption of salaries and wages from attachment	91 & 92
gpare Onarges	76 & 77	salaries and wages from attachment	92 & 93

				PAGE.
Membership-				
Provisional elections		•••		113
FINANCE AND ACCOUNTS-				
Chamber				114
Royal Exchange	•••			115
Accounts of the Chaml	oer			116 to 129
List of Presidents				181 & 182
List of Members-				
Committee of the Char	nber for	1933-34		133
Members of the Chamb	er			
(i) Chamber m				135 to 137
(ii) Associate m				138
(iii) Honorary n	embers			138
Sundry References				139 to 143
Committees and Sub-Com				- 3
etc., and of recognised			•••	147 to 168
Recognised Associations of Arbitrations and Surveys	the Cha	mber		166 & 167
Comparative Statement of	f prices	of eilvor:	Retec	100 % 107
of Exchange : Remittar	ces to H	ome Treasi	nv and	
gold held in European				168. & 169
Licensed Measurers Depart	ment R	eport		1A to 74A
Royal Exchange Report	'	•		77A to 92A
RULES AND REGULATIONS OF	THE C	HAMBER-		
Memorandum of Associ	ation			95A to 99A
Articles of Association				.01a to 116a
Tribunal of Arbitration of	г тнв С	HAMBER-		
Rules			1	17a to 124a
Scale of fees-				
General				125A
Stamp fees				125A
Fees for filing awa	ards			125A
Fees for copying	papers			126A
Fees for settled or		wn cases		126A
Fees for single Ar	bitrator			126A
Fees for special or				126A
Fees relating to pie	ece-goods	for arbitra	tion 1	26A & 127A

PAGE. INDUSTRIAL-Contd. The Tariff Board : Enquiry into the Steel Industry 98 & 94 Workmen's Compensation Act Amendment Bill Workmen's Compensation Act, 1923: Section 2(3): Hazardous occupations 94 & 95 MUNICIPAL-Calcutta Municipal (Amendment) Act, 1938 ... 95 Calcutta Municipal (Amendment) Bill, 1933 (By Khan Bahadur Md. Abdul Momin, M.L.C.) 95 Calcutta Corporation: Government nominees, 1983-34 ... 95 & 96 Insanitary condition of the footpaths in Clive Street Indiscriminate taking up of the highways by various local bodies 96 to 98 Traffic conditions in Calcutta Traffic conditions in Calcutta: Proposed Advisory Committee 98 & 99 MISCELLANEOUS-Safety devices in passenger lifts Late shipment allowance Road communications in Bengal ... Bengal Retrenchment Committee: Inspector 99 to 102 of Septic Tank Installations ... Imperial Preference : Inter-trade between Ceylon 102 & 103 and India License fees on sales to the public outside Bengal Revision of the list of articles in the Scaborne 103 & 104 Trade Returns for British India The Sugar Technologist: Imperial Council of Agricultural Research: Scale of fees for work done for sugar factories and others ... Police protection in the principal jute growing centres of Bengal Inter-Provincial Excise Duties Tariff Board Reports : Delay in publication 105 & 106 Menace of malaria and other fevers to the city of 106 Calcutta and its environs The malaria menace: Scheme for the control of 106 to 109 lighters and country boats using the docks Vernacular examinations Infringement of designs on piece-goods 110 & 111 111 & 112

Fees relating to jute Arbitrations involving	
inspection of jute 197.	S. 100.
rees relating to gunny arbitrations involving	C 1201
inspection of goods	7.00
	1284
Scale of charges on jute bales submitted for	1284
arbitration	129A
Scale of fees for surveys of oilseeds, etc	130a
	131A
List of Arbitrators for general trade questions,	
	0.1964
	0 165
	0 1004
	100
Index to Chamber Rulings 167a t	
	177A
Chamber forms of book	
Conversion of storling facility	5 184a
Conversion of sterling freight into Indian Currency Conference Bill of Lading	185a
	187A
Schedule of Commission Charges 1864 &	189a
	1054
Tonnage Schedule for Indian Ports, etc	0104
Notes on the above Schedule	015
Money, weights, and measures of Ceylon, China, India, etc., etc.	210A
India, etc., etc.,	004

BENGAL CHAMBER OF COMMERCE ANNUAL GENERAL MEETING 1934.

BENGAL CHAMBER OF COMMERCE

ANNUAL GENERAL MEETING.

The Annual General Meeting of the Bengal Chamber of Commerce was held at the Royal Exchange, 2 Clive Street, Calcutta, on Friday, the 23rd February 1934, at 3 o'clock r.m., the Hon'ble Mr. J. S. Henderson, President of the Chamber in the chair.

The following members of the Chamber were present :-

IR. A. O. BROWN ,, R. R. HADDOW ,, A. B. MALLETT	Messrs. Mackinnon, Mackenzie & Co
,, J. Reid Kay ,, D. J. Leckie	} ,, James Finlay & Co., Ld
,, J. R. Farquearson	Burmah-Shell Oil Storage & Dis tributing Co. of India, Ld
ir Hugh Hannay	Agent, East Indian Railway.
AR. C. C. MILLER, M.L.C. ,, F. H. BRADSHAW ,, J. U. WEBB	Messrs. Hoare, Miller & Co., Ld
,, R. A. Towler	,, McLeod & Co.
,, R. D. CROMARTIB	The Mercantile Bank of India, Ld
,, H. F. BATRMAN	Messrs. Shaw, Wallace & Co.
,, A. Airman ,, R. N. Worthington	} . ,, Andrew Yule & Co.
,, I. A. CLARK, M.L.C. ,, R. SCOTSON	$\left. \begin{array}{c} \cdots \\ \cdots \end{array} \right\}$,, Anderson, Wright & Co
,, E. P. GRIMSDICK	Associated Electrical Industries (India), Ld
,, H. C. W. Візнор	Messrs. Balmer, Lawrie & Co., Ld

	ii			iii
Mr. C. G. Cooper ,, D. I. Duff	} Messr	s. Barry & Co.	Mr. B. A. C. Neville	Imperial Bank of India.
" W. H. THOMPSON, M	.i.c. The I	Bengal Telephone Corpora- tion, Ld.	,, A. L. B. Tucker ,, G. C. H. Kent	} Messrs. Kilburn & Co.
SIR EDWARD BENTHALL)		,, M. L. KING	,, John King & Co., Ld.
Mr. J. A. McKerrow ,, J. D. Stark	Messr.	s. Bird & Co.	,, R. S. M. Alford ,, A. J. Riches	} ,, Lipton, Ld.
,, Henry Birkmyre, m	.L.C. ,,	Birkmyre Brothers.	,, J. A. S. Walford	Lloyds Bank, Ld.
,, G. C. Marquis ,, F. M. Buckland	} "	Blacker & Co.	,, C. G. Ashworth ,, E. J. Carter	} Messrs. Lovelock & Lewes.
" G. A. Mason, M.L.C. " P. S. Macdonald	:::}	Thomas Duff & Co., Ld.	,, N. R. Luke	,, James Luke & Sons.
,, G. M. GARRIE) "	5 my to Co., 12a.	,, B. Smith	,, Macneill & Co.
,, E. C. Rusbridge	,,	J. C. Duffus & Co., Ld.	,, Л. Н. Syme	,, A. M. Mair & Co.
,, J. A. Brown ,, T. Douglas ,, R. W. B. Dunlop	} "	Duncan Brothers & Co., Ld.	,, J. Harper ,, D. J. Dalgarno	} ,, Marshall Sons & Co. } (India), Ld
,, S. D. GLADSTONE	,		,, H. N. Betts	,, Morgan, Walker & Co.
,, W. HUNTER ,, S. C. LYTTELTON)	Gillanders, Arbuthnot &	,. T. T. K. Allen	The National Bank of India, Ld
,, T. S. GLADSTONE ,, W. S. C. TULLY	} "	Co.	· ,, W. Chalmers	Messrs. Perman & Hynd.
,, F. Gould	,	(I1	., G. H. DAVIS	,, Pigott, Chapman & Co.
ž.	,,	Grahams Trading Co. (India), Ld.	,, J. Y. Younie	,, Price, Waterhouse, Peat
,, M. C. GUZDAR ,, P. M. GUZDAR ,, N. M. GUZDAR	} "	P. E. Guzdar & Co.	,, P. G. Valieri ,, J. P. Galatti	} ,, Ralli Brothers, Ld.
,, H. L. PUTTOCK ,, E. A. COLLIN	} "	Harrisons & Crosfield,	,, G. Benson	,, David Sassoon & Co., Ld
,, A. MacGregor ,, H. A. Luke)	Ld.	W. G. Wheatley ,. T. J. Hornblower	} ,, Saxby & Farmer (India) Ld
. 7	,,	W. Haworth & Co.	A. S. Knox.	,, Scott & Saxby, Ld.
" C. R. BLAND	,,	W. T. Henley's Tele- graph Works, Co., Ld.	., T. B. Elley ,, B. C. Owers	} ,, Sinclair, Murray & Co., Ld

e

important measure, the Reserve Bank of India Bill, which, as you are all aware, is an essential pre-requisite to federation. As a member of the Joint Select Committee of both Houses which sat in the latter part of last year on this Bill, I can give the Chamber my assurance that, during the four weeks of strenuous work put in by the Joint Select Committee, every single clause and indeed almost every sentence of the Bill was minutely examined and considered from all angles before passing out of their hands. I am confident that the Bill as finally shaped and passed by both Houses of the Indian legislature is a sound measure and one which should be found to work successfully and well. I think I can safely say that the measure which has now been put on the Statute Book has the general approval of the European commercial community including the Exchange Banks and that they are prepared to give their fullest co-operation to the new Bank.

Organisation and representation of the European commercial community in the Indian legislatures.

Another pleasing feature is the progress made with the establishment of Secretariats at the Centre and in Bengal in the opening months of last year. These, however, are only Secretariats; and having regard to the heavy calls to be made on the European community to fill the seats to be allotted to them in the reformed legislatures, a movement is now on foot to extend the existing Central Secretariat Fund so as to include a limited number of stipendiary representatives who will form the nucleus of an all-India organisation whose duties will be to look after all-India interests in the legislatures. This matter was discussed by the constituent Chambers at their meeting here last month, and it will doubtless have your Committee's careful consideration in the near future.

THE BIHAR EARTHQUAKE.

The disastrons earthquake which visited our sister province of Bilar with such calamitous results during last month and which had its repercussions over other parts of the country must be fresh in your minds. With commendable promptitude the Mayorer of Calcutta opened a fund for the immediate relief of the sufferer of the distressed areas, and His Excellency the Viceroy's Fund was

inaugurated shortly afterwards. As you are aware, gentlemen, your Committee held an emergency meeting to consider the situation, and they recommended members to support the Mayor's fund, seeing that this money was being devoted to the immediate needs of the sufferers through relief organisations already in the field. On behalf of the Committee I desire to thank members of the Chamber for their ready and substantial response to the recommendation made in regard to contributions, and to assure them that their lead in this matter has been fully appreciated. No time was lost in getting together a conference of all interests to deal with the situation, and to the Mayor of Calcutta as well as to those who assisted on the Committees thus formed and particularly to our Chamber representatives on the Working Committee our warmest thanks are due.

INDO-JAPAN TRADE NEGOTIATIONS.

The steps leading up to the passing of the Safeguarding of Industries Act and the subsequent negotiations between delegates of the Governments of India and Japan in regard to a trade agreement between the two countries are referred to in the report. The Indian Tariff (Amendment) Bill which was introduced as a result of these negotiations was designed to afford the protection sought by the indigenous industries against imports from foreign countries which, by reason of depreciated exchanges, bounties, subsidies or other artificial circumstances were being sold at prices which were found on examination to be detrimental to those industries. This measure has been passed by both Houses of the Central Legislature and came into force on 20th February 1934. How far the protection thus extended has met the needs of the different industries is a vexed question in certain quarters. The Indian Tariff (Textile Protection) Amendment Bill now under discussion in the Assembly is another measure designed to give similar protection to other industries, and the deliberations in the House in regard to these are being followed with keen interest.

EMPLOYERS FEDERATION OF INDIA.

You will also notice in the report that the Employers Federation of India has now been actually established and that the existence

of the Federation has been made known to the Government of India who have been asked to regard it as a sufficiently comprehensive body of employers with whom Government may confidently communicate in regard to questions affecting the interests of employers of labour in this country. This is another milestone on the path of progress, and we trust the Federation will supply the long felt want for which it was brought into existence.

NEW HOWRAH BRIDGE: PROVISION OF TRAMWAY TRACKS.

No annual report of the Chamber Committee would seem to be complete without some reference to our old friend and hardy annual, the Howrah Bridge. (Laughter) For the reasons stated in the report your Committee expressed the opinion that provision should be made for trams on the new bridge, seeing that the tramcar has now regained much of the traffic which was lost to the bus. A brief historical reference to this much discussed bridge may perhaps be permitted here. The replacement of the present bridge was first considered seriously in 1912 when competitive designs for a new floating bridge were obtained. None of the designs received was entirely suitable, and nothing much was done before the war. After the war, various Committees were appointed and every type of bridge was discussed-floating bridges, bridges on piers, and single span bridges of the suspension, cantilever or arch type. Recently, revised estimates for a single span bridge were obtained by the Bridge Commissioners from their Consulting Engineers, and it is believed that, if high tensile steel is used, the cost of financing a new bridge of ample width for all future requirements can be financed from the sources of revenue provided under the new Howrah Bridge Act of 1926. These sources of revenue are the taxes on railway goods traffic at Howrah Station which now go to the present bridge; taxes on passengers arriving at or departing from Howrah; a tax of $\frac{1}{2}\%$ on the annual valuation of lands and building in Calcutta; a tax of 1% on the annual rateable values of holdings within the municipalities of Howrah, Tollygunge and elsewhere; a tax on passengers by the Port Commissioners ferry steamers; and a substantial contribution of Rs. 4 lakhs per annum from the Bengal Government. There is also the power, under the Act, to levy taxes on vehicles. The Consulting Engineers are now inviting tenders for the construction of the new bridge, and it is hoped that the order will be placed for the work of construction to begin some time in 1935. It is possible that the new bridge will be completed in 1939.

REPORT OF THE BENGAL JUTE ENOUGHY COMMITTEE.

The report of the Bengal Jute Enquiry Committee has recently been issued with its majority and minority reports and appendices and, although it provides interesting reading, we must confess to a feeling of disappointment at the absence of unanimity revealed therein.

INCOME-TAX MATTERS.

Our Income-tax Sub-Committee have been frequently called upon during the past year to assist us with their advice in regard to many knotty income-tax problems which have come forward for consideration. All of these are of great importance to the commercial community, but I might perhaps single out for particular mention the representations made to Government by the Associated Chambers that the restoration of the existing 5% cut in the pay of the Services should not be effected unless at the same time some substantial and general relief by the reduction or removal of the 25% income-tax surcharge is afforded, to be shared alike by the Services and the public. In answer to a question put recently in the Assembly, the Hon'ble Finance Member made it clear that the financial situation did not permit of the restoration of the second moiety of the cut in the salaries of the Services during the coming financial year. It would therefore appear that we are to be saddled with the 25% surcharge for another year and must make up our minds to "grin and bear it", hoping that the time is not far distant when some reduction of this crushing burden may be possible.

THE GENERAL SITUATION AND THE POLITICAL HORIZON.

Carrying our thoughts back over the past year I think it will be agreed that Government has continued to govern, that the political horizon has become clearer, and that the economic situation is brighter and more hopeful to-day than it has been for several years past. He would indeed be a bold man who would be prepared to say that the bottom of the financial depression has been reached, and that we are now on the high road to prosperity, but I think; it can at least be said that the stage has been set for a welcome recovery and that signs are certainly not wanting of a return to better times.

Retrospective

I do not propose to take up more of your time with other matters which might very well be touched on at this meeting, as I feel you will agree that the essential features are dealt with in the report for the past year. But I should indeed be wanting in gratitude if I were to omit to thank you, gentlemen, for the honour you conferred upon me by electing me as your President for the year that has closed. It is an honour I value very highly and one I shall not readily forget. At the same time I think it will be agreed that the hearty thanks of the Chamber are due to the gentlemen, whose names appear within the first eight pages of the report, for the time and attention they have devoted to the Chamber's interests as its representatives on the various bodies enumerated in these pages. These are what may be termed the Chamber's "silent services" and to one and all who have represented us on these bodies I wish to place on record, on your behalf and mine, our grateful thanks. (Applause).

Licensed Measurers Department.

I also think you will agree with me that the Managing Committee of the Licensed Measurers Department are due from us a special vote of thanks for bringing the Department's finances out of the depths of despond into which they had sunk, back to the surface once again. The retrenchment measures which were necessary to bring about this happy state of things were severe, but I understand that there has been some remission of these since, and we can only hope that the Department has now seen the turn of the tide in its favour. (Applause).

CONCLUSION.

In conclusion, gentlemen, I desire to offer my heartfelt thanks to my colleagues on the Chamber Committee who have given me

their unfailing and ungrudging assistance during my term of office. In particular, I would like to pay a special tribute to Mr. Reid Kay for the hard and most excellent work put in by him as Chairman of our Constitutional Reforms Sub-Committee, as well as for the able and loval assistance I have received from him as Vice-President in general. A President's lot is considerably lightened by such kindly co-operation as I have received in all the different matters which came forward for attention, and I feel sure that our new President can confidently rely upon an equal measure of co-operation from his Committee when he asumes office. I would also place on record my appreciation of the efficient services of the secretarial staff of the Chamber during the past year. I would indeed be lacking in a due sense of gratitude if in this regard I failed to make special mention of the name of Mr. Daniel, who has assisted me so loyally and well as your Secretary, which office he took over from Mr. Cunnison on the latter's retiral in the early part of last year. (Applause).

Before potting the first resolution to the meeting, I shall be glad if any members who have questions to ask or comments to make regarding the report and its contents, or on any other matters of interest to the Chamber, will kindly take this opportunity to address the meeting. (Lond amplause).

There being no response to the request for questions or comments from members, 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.

Messrs. Abdoolabhoy, Laljee & Co. .. Cutler, Palmer & Co.

Houghton Butcher (Eastern), Ld.

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

The President their reported the result of the election of the Committee of the Chamber for 1933-34, held under Articles 40, 41 and 42 of the Articles of Association, as follows:—

President:

Mr. S. D. GLADSTONE.

Vice-President: Sir Edward Benthallo

Members:

Mr. H. F. Bateman.

SIR HUGH HANNAY. MR. J. REID KAY.

,, R. D. CROMARTIE.

" C. C. MILLER, M.L.C.

Mr. R. A. Towler.

Mr. R. A. Towler:—The resolution standing in my name, resolution No. III, was the subject of a circular reference to members eight days ago. It reads as follows:—

That the members of the Bongal Chamber of Commerce hereby resolve to transfer to the Bengal Chamber of Commerce Trust, the sum of Re. 1,03,700 being the amount of the bequest left to the Chamber under the will of the late Lord Cable, with interest thereon from 1st April 1933 to 31st December 1938.

In accordance with a resolution passed at the Annual General Merical of the Chamber in February 1933. the Bank deposit of Rs. 16,000 representing accumulated interest received by the Chamber from the Trustees of the late Lord Cable, was duly uplitted, and the principal with accrued interest was transferred to the Chamber's Trust account, which has also been credited with other interest payments received during 1933. Towards the end of December, the Chamber received from the Administrator of the estate of the late Lord Cable, a cheque for Rs. 1,03,750 being the amount of the bequest of Rs. 1,00,000 with interest thereon from 1st April to 31st December 1933. In accordance with arrangements already made, it is necessary to transfer this sum to the Bengal Chamber of Commerce Trust; and the resolution in my name asks

your authority to do so. Before formally proposing the resolution, however, I desire to explain that the terms of the Trust Deed restrict the circle of possible beneficiaries within very narrow limits, with the result that the present income of the Trust from its investments is considerably in excess of the annual disbursements. By adding to the Trust funds this later bequest of the late Lord Cable, we shall be increasing the income of the Trust without widening the circle of those eligible for assistance. Lord Cable's bequest to the Chamber had no such definite restrictions attached to it as those attached to the original Trust, and, that being so. I would suggest that the income from the investment of this sum of Rs. 1,03,750 might also be made applicable to needy cases which are precluded by the terms of the Bengal Chamber of Commerce Trust from obtaining relief from it. With this object in view, I would suggest the addition of a proviso to the resolution to the effect that the Committee of Management shall have power to devote any part of the income from this portion of the Trust to such deserving person or persons as they shall in their absolute discretion think fit. The resolution thus amended reads as follows :---

That the members of the Bengal Chamber of Commerce hereby resolve to transfer to the Bengal Chamber of Commerce Trust, the sum of Rs. 1,03.750 being the amount of the bequest left to the Chamber under the will of the late Lord Cable, with interest thereon from 1st April 1983 to 31st Docember 1933, the Committee of Management to have power to devote any part of the income from this portion of the trust to such deserving person or persons as they shall in their absolute discretion think fit.

The resolution, as amended, was seconded by Mr. H. F. BATEMAN and on being put to the meeting was declared carried unanimously,

Mr. N. R. Luke:—Mr. President, I have much pleasure in moving resolution No. IV:—

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.

Gentlemen,—We are extremely fortunate in Bengal, and in Calcutta in particular, in having the privilege of the services given so ungrudgingly, of so many of our Burra Sahibs, who are not so self-centred nor so selfish as to refrain from placing their valuable experience so unstintedly at our disposal. One has only to glance at the Report of the Committee and to have listened to the President's speech this afternoon to realise in some small measure the immense amount of work which the Committee of a body of the standing of the Bengal Chamber of Commerce is called upon to tackle; and for the manner in which the outgoing Committee have tackled these many subjects they deserve our most cordial thanks.

(Loud annluse)

Mr. W. H. THOMPSON, M.L.C .- Mr. President and Gentlemen, -As one of Mr. Henderson's "silent service" in that house of silence, the Bengal Legislative Council, I am very glad to be given an opportunity of seconding this vote of thanks to the outgoing Committee. There is only one public body in Calcutta in which all we English people have implicit faith and that is the Bengal Chamber of Commerce. We do not mind how we criticise other public bodies from the Government of India to the European Association; but no one ever thinks of picking up a handful of mud and throwing it at the Chamber. It is a very remarkable exception which we make. It is peculiar and it is unlike us for we are all good mud-slingers by nature. But there it is, and there must be a good reason for it. It is not that the Chamber does nothing: if an institution does nothing, or nothing that we can see, that is one of our favourite excuses for slinging mudat it. But the Chamber is always doing something. We may not know how the Committee make up their minds what they will do; but the Chamber has an uncanny knack of deciding to do just what the great majority would have them do. The Chamber seems to sense our opinion, to be the embodiment of European opinion in Calcutta, as no other body can be. And the tradition of this has been going on for more years than any of us can remember. Each year adds another to the long life of its tradition, and perhaps the happiest thing that one can say of an outgoing Committee of the Chamber is that it has kept the Chamber tradition intact, this time through what has been a peculiarly difficult year (Applause),

The resolution was carried with acclamation.

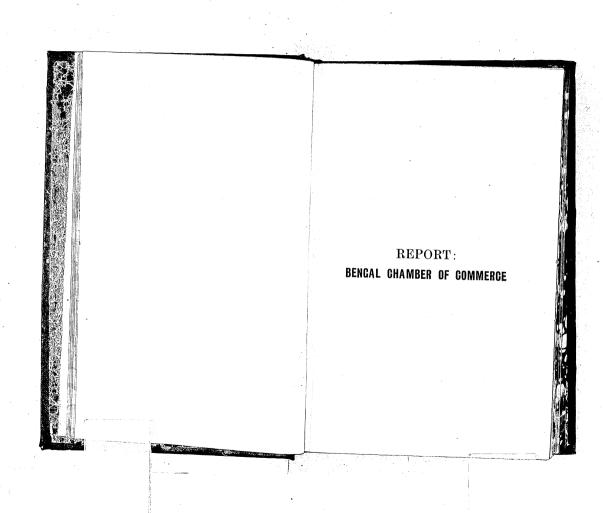
MR. S. D. GLADSTONE :-Gentlemen,-It is my duty and pleasure to propose a vote of thanks to our Chairman and President, the Hon'ble Mr. J. S. Henderson, whose term of office comes to an end to-day after a year which undoubtedly has been one of difficulty with probably more than the usual amount of work. I do not know whether it would be out of place for me to take advantage of this opportunity, which may be my only one, to say that in your selection of me as your next President I am very deeply conscious of the compliment you are paying to my firm and to myself. It will be my most earnest endeavour to justify your confidence. Gentlemen, a great burden has fallen upon the shoulders of Mr. Henderson, and our thanks are due to him for the unselfish and able way in which he has been looking after the affairs of the Chamber during the past year. I understand that Mr. Henderson may be going home, very shortly, and possibly may not return to active work in India. In tendering our most sincere thanks to him for what he has done for us, therefore, I am sure we would all of us want also to extend to him our most cordial good wishes for his future happiness and prosperity (Loud applause).

The PRESIDENT:—Gentlemen,—I should like to thank Mr. Gladstone for the very kind, and, I am afraid, all toe flattering things he has said about me, and also to thank you, gentlemen, for the way in which you have received his remarks. It is most gratifying to me to know that, having ondeavoured to give of my best to the Chamber during the past year, you are so generous in your appreciation of these efforts. The year that has closed has certainly been a strenuous one, but it is nevertheless a source of great satisfaction to me if I can think that I have managed to maintain the high standard which has been set by the many illustrious men who have held this high and responsible office before me. I thank you very much indeed (Lond applause).

The proceedings then terminated.

A. C. Daniel, Secretary.

J. S. Henderson, President.



BENGAL CHAMBER OF COMMERCE

REPORT OF THE COMMITTEE FOR THE YEAR 1933.

The Committee of the Bengal Chamber of Commerce have now the honour to submit their report for the year 1933 to the members of the Chamber.

The following gentlemen were elected to the Committee at the annual general meeting of the Chamber held on the 24th February 1933: Previous: Mr. (now the Hörn ble Mr.) J. S. Henderson, (Messas, States) Agames Finlay & Co., Ld.); Fice-President: Mr. J. Reid Kachman, Mackenzie & Co.); Mr. H. F. Bateman, (Messas, Shaw, Wallace & Co.); Mr. H. F. Bateman, (Messas, Shaw, Wallace & Co.); The Hörn ble Sir E. C. Bateman, (Messas, Shaw, Wallace & Co.); The Hörn ble Sir E. C. Benthall, (Messas, Bind & Co.); Mr. V. Now Sir Hagh Hannay, Cagent, East Indian Railway); Mr. L. Voow Sir Hagh Hannay, Shell Oil Storage & Distributing Cov. of India, Ld.); and Mr. R. A. Towler, (Messas, McLeed & Co.).

The Hou'ble Sir E. C. Benthall resigned his sent in April on proceeding home as one of the witnesses of the Associated Chambers of Commerce of India to give evidence before the Joint Select Committee or Constitutional Reform in connection with the White Paper Proposals. Mr. C. C. Miller, M.L.C. (Messes, Hoare, Miller & Co., Ld.) was appointed to the Committee in his place. The remaining members of the Committee served throughout the year.

The Hon'ble Sir E. C. Benthall, (Messrs. Bird & Co.) the The Comeril of State.

June. The President, the Hon'ble Mr. J. S. Henderson, was elected to fill the vacanecy.

The representatives of the Chamber on the Bengal Legislative Council are:—Mr. Henry Birkmyre, H. H. Burn, (Alesses, McLeod & Co.); Mr. G. R. Dain, c.I.E., Choc, Miller & Co., Ld.); Mr. C. C. Miller, (Alesses, Marigation & Railway Co., Ld.); Mr. C. R. Summer, (The India General Navigation & Railway Co., Ld.); and Mr. W. H. Thompson, (The Bengal Telephone Corporation, Ld.).

Åir. H. H. Burn and Mr. W. H. Thompson served throughout the year. In February Mr. G. R. Dain succeeded Mr. Henry Durkmyre who was re-elected in July on the resignation of Mr. W. G. Wordsworth, (The Statesman, Ld). Mr. C. R. Summer was elected in February in place of Mr. G. W. Leeson, (Messra, Macneill & Co.) and Mr. C. C. Miller in place of Mr. J. Mein Auskin, (Messra, Jardine, Skinner & Co.) in April.

The representatives of the Indian Jute Mills Association on the Bengal Legislative Council are Mr. W. A. M. Walker, (Messrs, Barry & Co.), who was elected in place of Mr. C. G. Cooper of the same firm in July, and Mr. G. A. Mason, (Messrs. Thomas Duff & Co., Lel.) who served throughout the year.

Mr. J. B. Ross, (Messrs. Shaw, Wallace & Co.) was elected as the representative of the Indian Mining Association on the Bengal Legislative Council in May in succession to Mr. B. F. Petre, (Messrs. Martin & Co.).

In August Mr. C. K. Nicholl, (Messrs. Octavius Steel & Co., Ld.) was elected, by the Indian Tea Association, to succeed Mr. John Ross, (Alessrs. Duncan Brothers & Co., Ld.) as the representative of the Association on the Bengal Legislative Council.

The representatives of the Chamber on the Calcutta Port Commission. Commission are: -Mr. S. D. Arbuthnot & Co.); The Hon'ble Mr. J. S. Henderson, (Messrs. Gillanderso, Mackinnon, Mackenzie & Co.); Mr. M. A. Hughes, (Messrs. Turner, Morrison & Co., J.d.); Mr. J. Reid Kay, (Messrs. James Finlay & Co., L.d.); Mr. K. J. Nicolson, (Messrs. Gildstone, Wyllie & Co.); and Mr. A. I. B. Tucker, (Messrs. Kilburn & Co.)

The Hon'ble Mr. J. S. Henderson, Mr. M. A. Hughes and Mr. J. Reid Kay served throughout the year. Mr. W. Hunter, (Messra, Gillanders, Arbuthnot & Co.) ected for Mr. S. D. Gladstone for eight months from the 25th March. Mr. A. L. B. Tucker was elected in December in succession to Mr. G. W. Leeson, M.L.O., (Messrs, Manenill & Co.) Mr. K. J. Nicoloson proceeded on leave in February and Mr. E. H. Marshall, (Messrs. Gladstone, Wyllie & Co.) acted for him till his return in August. Mr. Nicolson's term of office expired in November when he was re-elected for a further period.

Mr. N. G. Herbert, (Imperial Chemical Industries (India) Ld);

Calentta Corporation, Mr. C. H. Holmes, (Messrs. Holmes,
(Messrs. Macneill & Co.); Mr. G. U. Pottinger, (The Burma-Shell

Oil Storage & Distributing Co., of India, Ld.); Mr. F. Rooney, (The Bengal Telephone Corporation, Ld.); and Mr. K. G. Sillar, (The Galeutta Electric Supply Corporation, Ld.) are the representatives of the Chamber on the Calcutta Corporation. Tree prepresentatives were elected at the General Election held in March.

Mr. W. H. Thompson, M.L.C., (The Bengal Telephone The Calcutta Improvement Corporation, Ld.), continued to serve on the Board of Trustees for the Improvement of Calcutta throughout the year.

The representatives of the Chamber on the Bengal Boiler Rengal Boiler Commission are:—Mr. H. Reynolds, M.B., (Ind.), M.I.E., (Messrs. Andrew Yule & Co.); Mr. John Williamson, Superintendent of Messrs, Bird & Co.'s and Messrs. F. W. Heilgers & Co.'s groups of mills, and Mr. W. Gow, (Messrs. Burn & Co., Ld.).

Mr. G. Y. Robertson, (Manager, Union South Jute Mills)

Bengal Smole Naisances
Commission.

Art. Struct. R., AMIAM.R., M. Mingt. I.,
M.I.B., (Ind.), (Messers, Martin & Co.), acte the representatives of the Chamber on this Commission.

Mr. Robertson served throughout the year. Mr. R. J. R. Gardine (Messers, Martin & Co.), acted for six months for Mr. Hendry from

Mr. S. Arthur Roberts, (Messus, Bird & Co.), succeeded The Galeutta Electric Supply Yule & Co.), whose period of office committee. Supply the Co.), whose period of office expired in February, as the Chamber's representative on the Consultative

Committee. Mr. Roberts proceeded on three months' leave in July and Mr. W. H. Urquhart, (Messrs. Andrew Yule & Co.), acted during his absence.

Mr. H. H. Burn, M.L.C., (Messrs. McLeod & Co.), continued to serve throughout the year as the representative of the Chamber on the

Mr. N. D. Harris, (Imperial Chemical Industries, (India), Ld.)

Bangal State Aid to Industries
Act, 1931: Board of Industries
Act, 1931: Board of Industries
to this Board. He served throughout
the year,

Mr. H. H. Burn, M.L.C., (Messrs. McLeod & Co.) was re-Bengal Provincial Road Board. Board for the year 1934.

Mr. J. D. Paterson, (The Gourepore Co., Ld.), was nominated in September as the representative of in September on the Board of Appeal.

Beard of Appeal.

Beard of Appeal.

Beard of Appeal constituted under Rule 78 of the Beargal Factories Rules.

Mr. J. J. Alexandroff, (Messrs. Ralli Brothers, Ld.), is the Cotton Sub-Committee: Poard of Agriculture, Bengal.

representative of the Chamber on this Board.

Mr. H. H. Burn, M.L.C., (Messrs, McLeod & Co.); and
The Auxiliary Force Act, 1920;
Advisory Committee.
Advisory Committee of the
Auxiliary Force Act, 1921.
Activate Military Area under the
Auxiliary Force Act, 1921.

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

The Indian Museum. acted as the representative of the
Chamber on the Board of Trustees of
the Indian Museum throughout the year.

Mr. R. A. Towler, (Messrs, McLeod & Co.), was nominated in Rengal Beard of Film Censors, March to succeed Mr. G. R. Campbell, Co.), as the representative of the Chamber on this Beard, nominated.

On the Local Advisory

Eastern Beggel Railway: Local
Advisory Committee of the Eastern Bengal
Railway the Chambee is represented
by the Vice-President, Mr. J. Reid
Ld.); Mr. H. H. Burn, M.L.C., (Messrs. James Bruge & Co.); and
Mr. W. Hunter served throughout the year, Mr. Reid Kay was
and Mr. Hunter served throughout the year, Mr. Reid Kay was
Skinner & Co.), in March.
Skinner & Co.), in March.

The representatives of the Chamber on the Local Advisory

East Indian Railway: Local
Advisory Committee of the East Indian Railway
advisory Committee.

The Mr. W. Hunter, (Messrs,
Gillanders, Arbuthnot & Co.), who

served throughout the year and Mr. R. A. Towler, (Messrs, McLeod

& Co.), who succeeded Mr. Leslie Martin, (Messrs. Martin & Co.) on his resignation in March.

The representatives of the Chamber on the Commercial Panel Railway Rates Advisory Committee.

Finlay & Co., Ld.); Mr. E. G. Abbott, (Messrs. James Mr. J. Raid Kay, (Messrs. James Lyttelton, (Messrs. Rhame, Lawrie & Co.); Mr. S. C. Lyttelton, (Messrs. Ralmer, Lawrie & Co.); Mr. H. C. W. Bishon, (Messrs. Ralmer, Lawrie & Co.); Mr. H. C. W.

The Chamber is represented on the Indian Tea Cess Committee
Indian Tea Cess Committee
by Mr. T. T. K. Allan, (National
Bank of India, Ld); Mr. A. R. Mellis,
(Messrs. Balmer, Lawrie & Co., Ld.) and Mr. Gyles Mackrell,
(Messrs. Octavius Steel & Co., Ld.) who was nominated in succession
Mr. T. H. L. Brown of the same firm on his resignation in March.

The representatives of the Chamber on the Indian Lac Cess Indian Lee Cess Committee are Mr. W. F. Dines, Mr. E. H. Marshall, (Messrs. Angelo Brothers, Ld.) and throughout the year.

Mr. J. R. Coulthard, (Messrs. Place, Siddons & Gongh), was re-nominated as the representative of the Chamber on this Committee for the year 1933-34. He resigned his seat in August on proceeding on home leave and Mr. C. H. Heape of the same firm was nominated as his successor.

Mr. A. O. Brown, (Messrs, Mackinnon, Mackensie & Co.), was Medical College Hopital Visiting committee. or present the Onemittee of Visitors at this group of hospitals for the year 1303-34 (Co.).

The representatives of the Chamber on the Governing Body of the Mayo Hospital are:—Mr. Henry Birkmyre, Mr.C., (Messrs, Birkmyre was nominated in succession to Mr. R. W. Weir Paterson of the same firm on the latter's resignation in Marcination.

Mr. C. J. B. Wight-Boycott, (Local Agent, Tea Districts Ranchi Montal Hospital Board.

Ranchi Montal Hospital Board.

Labour Association, Ranchi) the Portal Propresentative of the Chamber on this retirement from India in May.

Mr. G. J. Water, the Local Agent of the same Association was nominated in his place.

Mr. W. T. Hunter, (Messrs. Jardine, Skinner & Co.), is the representative of the Chamber on the Association.

in place of Mr. J. Mein Austin of the same firm who resigned in April.

The Vice-President, Mr. J. Reid Kny, (Messrs. James Finlay Calcutt Hospital Names Inditton.

out the year.

Out the year.

Sir E. C. Benthall, (Messrs. Bird & Co.) is the representative of the Chamber on the Managing Body of the Society.

The President, the Hon'ble Mr. J. S. Henderson, (Mossts. Lady Canning Memorial Fund. Mackinnon, Mackenzie & Co.) served tive of the Chamber on the Committee of Management of this Fund.

The representatives of the Chamber on the Executive Committee
The District Charitable Society of
the District Charitable Society for
Dunlop, (Messrs. Duncan
Whitentt, (Messrs. Ellerman's Arracan Rice & Trading (Oc., Ld.).
The former was re-nominated in March, while the latter succeeded
Mr. P. H. Burrows-Watson of the same firm of the same firm.

Mr. B. Whiteutt. (Messrs. Ellerman's Arracan Rico & Trading The Government Workhlosse. Co., Lel.) was nominated in May to the same firm as the Chamber's representative on the Committee of Management.

Mr. J. C. D. Naismith, (Messrs, W. S. Cresswell & Co.)

European Insumpleyed Relief
Committee.

Relief Chamber on this Committee throughout the year,

The President, the Rx-Services Association Central Council.

Mr. A. Aikman, (Messrs. Andrew Yule & Co.) was nominated in April to act as a trustee of this Fund during the absence on leave of Mr. D. J. Leckie, (Messrs. James Finlay & Co., Ld.).

Mr. C. A. Catmichael, (Messrs. Andrew Yule & Co.) was The Calanta Society for the Percentage of creedy to Animals.

current year. He succeeded Clinastone Wyllic & Co.

Mr. A. O. Brown, (Messers, Mackinnon, Mackenzie & Co.)

Rengal Pilot Service: Advisory
Committee. on ect throughout the year
as the representative of European
Commerce in Calciutta on the Advisory
re-nominated in December for the
year 1934.

Mr. A. O. Brown, (Messrs. Mackimon, Mackenzia & Co.)

Central Advisory Committee for
Lighthomses.

Central Advisory Committee of Chambers of Commerce of India on the

Central Advisory Committee for Lighthouses.

Mr. A. O. Erown, (Messrs, Mackinnon, Mackenzie & Co.) and Mr. J. C. Toster, (Messrs, Turner, Mr. J. C. Toster, (Messrs, Turner, Merrison, W. Co., Ltd.) are representatives of the Chamber on the Committee of Management of this Association. Mr. Brown was nominated in the Mr. G. R. Campbell of the same firm in March and Mr. G. R. Campbell of the same firm in March and Mr. G. C. Gudiol, J. Ld.) in November 1, 12 and 12 and 13 and 14 and 15 and

The representatives of the Chamber on the Board of Management are Mr. W. J. Younie, Management are Mr. W. J. Younie, Messes. Price, Waterhouse, Peat & Co, and Mr. J. Blair, Mossers, James reconstitution in January 1994. Mr. J. Blair succeeded Mr. A. Alkman, (Messrs. Andrew Yule & Co, Ld.) and Mr. Younie, who served throughout the year, was re-nominated.

Mr. E. O. Pearce, O.B.R., (Messrs. Bird & Co.), is the representative of the Chamber on the Governing Body of this School. He

Mr. H. F. Bateman, (Messrs. Shaw, Wallace & Co.) was Str. Thomas' School. nonininated in December to succeed Mr. H. H. Burn, M.Co., (Messrs. McLeod & Co.) as the representative of the Chamber on the Board of Governors of this School.

The Hon'ble Mr. J. S. Henderson, the President, is a member

cx-officio of the Board of Governors
of this institution.

Mr. C. C. Miller, M.L.C., (Messrs. Hoare, Miller & Co., Ld.)
Buropean Group Corporation.

Was nominated in June as the representative of the Chamber on the Executive Committee of the European Group Corporation.

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

Chamber on the Executive Committee of the Federation.

The report of the Royal Exchange for the year 1933 is appended. The business of the during the year. In accordance with what is now the established practice, the Committee, after giving public notice, formally closed all the Exchange verandals and steps for one day on the 15th April 1933. The object is to prevent the establishment of any right of around the building.

For the past two years the financial position of the Licensed The Licensed Measurers Depart-Measurers Department of the Chamment of the Chamber ber has been the subject of considerable anxiety to the Managing Committee of the Department and to the Committee of the Chamber with whom the Managing Committee were in close consultation regarding it. Following on deficits of Rs. 1,07,704 in 1929-30, Rs. 2,91,462 in 1930-31 and Rs. 1,67,267 in 1931-32, retrenchment measures were introduced including (1) an all round salary reduction of 10%, (2) the revision and reduction of fees and allowances formerly paid to the staff and (3) the suspension of salary increments, and it was hoped that these measures in conjunction with a surtax of 15% on the departmental rates from 1st July 1932, would bring expenditure departmental rates from 186 July 1902, would bring expendence and revenue into closer relationship during 1932-33. The report of

the Department for the year ending 30th June 1938 showed a net surplus on the year's working of Rs. 15,081 odd. The hopes cherished in regard to the continuance of the retrendment measures and the imposition of the 15% surcharge have therefore been realised during 1932-39; and in the circumstances the Chamber Committee feel that this position may be regarded as satisfactory. The financial position continues to receive the close attention of the Managing Committee, but the outgoing Committee have placed on record their view that, when finances permit as a result of improved trade conditions, the question of lightening the load on the carnings of the staff of the Department should receive first consideration.

The annual report of the Department for the year ending 30th June 1933 showed the following results:—

- (a) That the total number of packages measured by the officers of the Department during the year was 64,21,183 as compared with 62,83,883 for the year ending 30th June 1932.
- (b) That the total number of packages weighed by the officers of the Department during the year can 600 Mist as compared with 76,0483 during the previous year, the decreases in the cumulities of Bag Cargo and Periahulses weighed, being attributed mainly to the Department cessing in 1939, to measure and weigh eargo for the mail steamer sailings to Burma and the Stratas.
- (c) That the income of the Department was Rs. 6,78,918 as compared with Rs. 6,11,041.
- (d) That the expenditure of the Department was Rs. 6,70,571 as compared with Rs. 7,87,464.
- (c) That the revenue and expenditure account for the year showed a gain of Rts. 5,846 as compared with a deficit of Rs. 1,76,482-85 for the compared with a deficit of Rs. 1,76,482-85 for the contract of the

On the invitation of the Committee of the Chamber the following firms agreed to form the Managing Committee of the Department for the year commencing 1st July 1934:—Messrs. Bird & O.; Messrs. James Finlay & Co., Ld.; Messrs. George Henderson & Co., Ld.; Messrs. Hoare, Miller & Co., Ld.; Messrs. Ralli Brothers, Ld.; and Messrs. Turner, Morrison & Co., Ld.

Arbitrations undertaken by the Chamber are classed under the following headings, namely, piece-goods, jute and general. The two latter are conducted under the super-

vision of the Committee of the Chamber, piece-goods arbitrations being controlled by the Piece-Goods Sub-Committee; a detailed statement with reference to piece-goods cases is appended.

The total number of arbitration cases instituted during the years 1938 was 190 and there were 42 cases pending at the close of the year 1932. Of these cases 170 proceeded to award, 51 ware they are 1932. Of these cases 170 proceeded to award, 51 was the various classes of goods in cases in which awards were issued were represented as follows: Hossians and bags 34, jute 52, coal 6, insicellations at 4 and piece-goods 74. The revenue derived by the Chamber from institution fees paid by members and non-members, including applications for the issue of certified survey reports referred to in the following paragraph, amounted to Rs. 14,606 as compared with Rs. 15,128 in the preceding year.

For some years past the Chamber has undertaken to conduct,

Chamber Surveys.

in addition to surveys on imports of

schena gumies, seeds, grain and other classes of exports. This work is separate from the Tribunal of Arbitration and is conducted as part of the ordinary business of the Clamber. During the past year 77 of such survey applications, including those for piece-goods, were received. Of these applications 73 certified reports were issued, 1 application was withdrawn and 3 applications were pending at the close of the year 1933. The various classes of goods were represented in this total to the following extent:—Hessian cloth and bags 33, piece-goods 6, miscellaneous 34.

GENERAL.

The Associated Chambers of Commerce of India: fitteenth annual meeting: January 1934.—His Excellency the Viceroy graciously opened the proceedings of the fifteenth annual meeting of the Chambers in the Royal Exchange, Calcutta, on the morning of Mondards of the Chambers in the Royal Exchange, Calcutta, on the morning of Mondards of Landard 1934 when His Excellency the Governor of Bengal we follow from the Governor of Bengal we have been also statement of the Governor of Bengal we have been also for the Great of the Secretary for the consuling view in succession.

Board of Economic Enquiry, Bengal: Chamber representation.—In their resolution of the 1st December 1933 the Government of Bengal, Commerce Department, made the Board:—

Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of this Board in Figure 1997 of the Constitution of the Consti

The Government of Bengal for some time have had under consideration the question of concerning of expansions for the study of communication and the province. It is a study of the province. It is a study of the province of

expressed the opinion that a more effective system of securing a place for nonofficial opinion among the elements from which Government policy is evolved should be devised, and he recommended that, in addition to a Contral Economic Advisory Council, there should be an Economic Advisory Council in each province.

If to the present vertical considerations, partly financial, here approached be Local Contemporal from taking action on 18r Athen Salar's proposals, but the question of appeinting a Committee on the lines recommended by him has recently item revived by the local Chambers of Commerce, and after full consideration of their views the Provincial Government have come to the conclusion that, in spite the strength of the control of the control

The Board will be constituted as follows :--

- (1) Chairman.
- (2) to (7) Six representatives of commerce to be nominated by the following
 - The Bengal Chamber of Commerce,
 - The Bengal National Chamber of Commerce.
 - The Indian Chamber of Commerce,
 - The Marwari Association, The Muslim Chamber of Commerce, and
 - The Bengal Mahajan Sabha.
- (8) and (9) Two representatives of the provincial universities—one to be nominated by the University of Calcutta and the other by the University of Dacca.
- (10) and (11) Two representatives of agricultural interests.
- (12) One representative of labour.
- (13) and (14) Two non-officials interested in economic problems.
- (15) The Director of Land Records.
- (16) The Director of Agriculture. (17) The Director of Industries.
- (18) The Registrar of Co-operative Societies.
- (19) The Senior Professor of Reconomics at the Presidency College.
- (20) and (21). Two officials interested in economies and statistics.

Nos. 1, 10-14, 20 and 21 will be nominated by Government; Nos. 2 to 9 will be selected by the bodies named; and Nos. 16 to 10 will be members at officio.

The functions of the Board will be :-

- (i) to conduct enquiries into such economic matters as may be referred to it by the Local Government; and
- (ii) to initiate and conduct, subject to the sanction of Government, enquiries into other economic matters (other than those referred to it by Government).

The Board will be provided with a Government officer as Scoretary and it is proposed to place at its dispessal a grant of Rs. 15 000 a year to cover expenditure on the enquiries it may be decided to undertake.

The Chamber Committee have nominated Mr. A. Aikman of Messrs. Andrew Yule & Co. to represent the Chamber on the

Employers Federation of India.—It will be within the recollection of members that, at the annual meeting of the Associated Chambers of Commerce of India, held at Calcutta in January 1933, a resolution was carried unanimously in the following terms:—

This Association welcomes the steps that have been taken to constitute a Federation of Employers Associations in India and desires to give the movement their cordial support.

and in his speech at the above meeting the Hon'ble Member in charge of the Department of Industries and Labour accepted the resolution wholeheartedly on behalf of the Government of India and welcomed the endeavours to bring into being this comprehensive Federation of the different Employers Associations, the absence of which had been felt by Government for many years past. The Federation was incorporated under the Indian Companies Act in March 1933. Under its Articles of Association the Federation has six officers, namely a President, three Vice-Presidents, an Auditor and a Secretary, the first President being Mr. H. P. Mody, M.L.A., with Sir E. C. Benthall and Mr. T. C. Crawford as Vice-Presidents whose number was increased to three by the later election of Mr. A. R. Dalal. At an extraordinary meeting of the Federation held in the office of the Millowners' Association, Bombay, on the 28th April 1933 (1) the President was empowered to appoint a Secretary, (2) Messrs, A. F. Ferguson & Co. were appointed auditors, (3) the membership subscription was fixed at Rs. 20 per vote and (4) the office of the Federation was established at the address of the Bombay Millowners' Association, Bombay, where all correspondence in connection with the Federation's business is now conducted. Under item 3 of the Articles of Association of the Federation the following hodies represent the original membership,

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(1) The Millowners Association Bombay with
(2) The Indian Engineering Association with
(3) The Indian Jute Mills Association with
                                                                                                                 218,000 workers.
       ion the Indian Jule Milla Association with

(d) This Indian Jule Milla Association with

(d) This Indian Milla Milla Association with

(i) The Indian Milla Tea Association with

(f) The Indian Tea Association with

(f) The Employers Federation of Millar India with

(d) The Indian Sugar Producers Association with

(f) The Upper India Chamber of Commerce with
                                                                                                                   47 500
                                                                                                                244,000
                                                                                                                  39,000
                                                                                                                  95,000
                                                                                                                 t yet available)
41,000 workers.
                                                                                                      ... (not yet available)
... 28,000 workers.
but since the incorporation of the Federation the following new
          (1) The United Planters Association of Southern India with 150,000 workers.
          (2) The Bengal Industries Association, Calcutta, with
          (3) The Central Provinces and Berar Mining Association
                                                                                                                 12,000
           (4) The Burmah Shell Oil Storage and Distributing Co.
India, Ld. with
                                                                                                              (not yet available)
            (5) The South India Millowners Association, Coimbatore,
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20.000

and further applications from other Employers Associations for admission to membership are now under consideration. This highly satisfactory position has been brought to the notice of the Government of India with the suggestion that the Pederation may now be regarded as a sufficiently comprehensive body of Employers Associations with whom Government may confidently communicate in regard to questions affecting the interests of employers of labour in India.

The Jute Futures Market.—In the report of the Chamber Committee for 1932 particulars were given of the steps leading up to an informal conference which was held in September 1932 and at which a Committee was appointed to consider and report:—

- (1) whether a jute futures market is necessary in the interests of any branch of the trade, and, if not—
- (2) whether steps should be taken to render any futures market illegal; or
- (3) to recommend an improved form of jute futures market.

Towards the end of February the Jute Futures Market Committee's report was issued to the Chambers and other associated interests, with the suggestion that a further conference of these interests should be held at a later date to consider the report and decide what further action should be taken in regard to it. The report-which was a unanimous one-stated that, while there still existed a difference of opinion among the Committee as regards the necessity for a jute futures market, they were nevertheless of the opinion that, if effect were given to their proposals for the modification of the constitution and functions of the East India Jute Association, Ld., the present futures market, so modified, might become a helpful link to the jute trade of Calcutta. With this object in view a scheme had been evolved, on the lines of the Bombay Cotton Futures Market, which was put forward as a constructive effort towards the solution of the difficulties connected with the existing jute futures market. Under this scheme all (1) balers, (2) shippers, (3) loose jute dealers, (4) jute mills and (5) brokers, desirous of operating in futures, would become members of the Association comprising five electoral panels of these different sections of the trade. Each panel, irrespective of the numbers therein, would elect two representatives to serve on the Governing Body on which jute growers were to be represented by two nominees of the Bengal Jute Growers Association. The Governing Body would thus consist of twelve members who would be representative of the entire jute trade. For a period of two years commencing 1st May 1933 members of the Governing Body of the East India Jute Association, Ld., instead of being elected by the members of that Association, would be nominated by the different sectional organisations specified in the report, but from the third

year onwards, the Governing Body would be elected by the different panels in the membership of the Association, i.e., irrespective of the total number of members in a particular panel, each panel to be entitled to elect two directors, while the two representatives of the growers would be nominated by the Bengal Jute Growers Association. The report also touched on matters concerning (1) tribunal of arbitration, (2) hedge contracts, (3) delivery periods as apart from the settlement periods and (4) periodical payment of margins. As copies of the report had been issued to all the associated interests represented at the September 1932 conference, the Chamber Committee did not consider it necessary to take any action in the matter. It transpired, however, that the recommendations in the report were not entirely acceptable to certain sections of the jute trade particularly on the grounds that these recommendations were considered insufficient to remedy the evils associated with the existing jute futures market. The views of the associated interests on these recommendations were duly placed before the Jute Futures Market Committee who met on 25th April 1933 and recorded a minute to the effect that, as the Committee was functus officio, its labours had ended.

Federation of Chambers of Commerce of the British Empire: Thirteenth Congress, 1933.—This Congress was opened at the Guildhall, London, on 3rd July 1933, it remained in session until 9th July 1933, and (1) Sir E. C. Benthall, (2) Mr. J. Mein Austin, (3) Sir John Bell and (4) Mr. J. G. Buchanan, J.P., attended the Congress as the Bengal Chamber's delegates. By favour of Sir Edward Benthall and the Federation Secretary, the Chamber Committee received a number of papers and pamphlets dealing with the subjects discussed, together with a complete set of the resolutions adopted by the Congress. These resolutions covered a wide range of subjects including (1) Imperial Preference, (2) Uniform food regulations, (3) Central Empire Press Bureau, (4) Duties on advertising matter, (5) Arbitration, (6) Bankruptcy, (7) Fixed date for Easter, (8) The decimalisation of the pound sterling, (9) The Imperial Conference (Ottawa), (10) Most-favoured nation clauses, (11) Film industry, (12) Imperial Education, (13) Governmental economy and decrease in taxation, (14) Government assistance to Empire trade, (15) Business aids to Empire commerce, (16) Parcel Post, (17) Small packets post, (16) Dutiable articles by letter post. (19) Letter post—prohibited articles, (20) Freedom of the air, (21) Municipal aerodromes, (22) Minimum weight for air mails, (23) School instruction in aeronautics, (24) Telegraph rates, (25) Intra-Empire telephone communication, (26) Sea carriage of goods, (27) Shipping subsidies, (28) Suez Canal dues, (29) Road and rail transport, (30) Imperial air communications, (31) Supplementary duties, (32) Empire content, (33) Domestic (31) Supplementary auties, (32) Jumpire contents, (33) Domestic value, (34) Customs certificate of value and origin, (35) Circulation

of Castoms instructions, (36) Protection against depreciated exchanges, bounties, subsidies or other artificial circumstances, (37) Competition from countries with low standards of living, (38) Monelary Policy (39) Tourist traffic, (40) Petstoleum. The terms of all these resolutions and the full report of the Congress, have been made available to members interested.

International Labour Conference at Geneva in 1934: Employers delegate.—In their September press communique on the subject the Government of India, Department of Industries and Labour, announced that the following subjects will be on the agenda of the eighteenth session of the International Labour Conference to be held at Geneva in 1934:—

- (1) partial revision of the 1925 convention concerning work-mon's compensation for occupational diseases with a view to the inclusion in this convention of a further list of diseases (including silicosis) for which compensation is navable.
- (2) employment of workmen on underground work in mines of all kinds.
- (3) reduction of hours of work.
- (4) unemployment insurance and the various forms of relief for the unemployed,
- (5) methods of providing rest and alternation of shifts in automatic sheet-glass works.

The first two subjects will come up for first discussion while the other three, which were discussed at the seventeenth season hald in June 1933, will come forward for final consideration. In a later announcement on the subject the Government of India intimated that the agenda of the Conference will also include the following subjects:—

- (1) maintenance of acquired rights and rights in course of acquisition under invalidity, old age and widows' and orphans' insurance on behalf of workers who transfer their residence from one country to another,
- (2) partial revision of the Convention concerning employment of women during the night.

The 11th May 1934 has been fixed as the date for the opening of the eighteenth session of the Conference.

In response to a request for their suggestions on the point the Chamber Committee informed the Government of Bengal that they support the recommendation of the Employers Federation of India that Seth Kasthurbhai Lalbhai be nominated as the Employers Delegate to the Conference.

Bengal Jute Enquiry .- At a meeting of the Bengal Legislative Council on 1st February 1932 a resolution was passed in

This Council recommends to the Government that a Committee consisting of official and non-efficial members of the Council and experts to appointed to range systems of the Council and experts to appointed to range systems of the Council and the substantial council and the substantial council and the substantial council and the substantial council and the present distress and causes a techny economic proposes of the people of the Normalization.

The Government of Bengal decided to appoint a Committee consisting of representatives of various Chambers. Associations and others interested, to consider the jute problem, and on being invited to nominate a representative, the Chamber Committee nominated Mr. J. T. Finlayson (Messrs. George Henderson & Co., Ld.). In a press communique issued in February, Government explained that they considered that the appointment of a Committee to conduct a roving enquiry of the nature contemplated by the resolution quoted above would serve no useful purpose: but that they considered that, apart from other general factors affecting almost every country of the world, the fall in the price of raw and manufactured jute was one of the primary factors responsible for the acute economic depression in Bengal. It was for this reason that they decided to appoint the Committee of Enquiry, under the Chairmanship of Mr. R. S. Finlow, C.I.E., late Director of Agriculture, Bengal, who were asked to submit their report by 1st May

The following are the terms of reference to the Committee :—

(1) the question of regulation of the production of jute;

(2) the marketing of jute including the establishment of regulated markets and the supply of market information in a suitable form to the producers;

(3) the creation of a Jute Committee for the province of Bengal on the lines of the proposed Central Jute Committee and the minimum amount required to finance such a Committee;

(4) the extent to which other materials have displaced jute and the likelihood of further substitutes being found in the near future; and

(5) the possibilities of making any other economic use of jute to an extent that might relieve the present situation.

Early in March the Enquiry Committee forwarded copies of a questionnaire for distribution to the associated interests concerned questionnaire for distribution to the associated interests concerned and to such individual members of the Chamber as could offer responsible and considered replies to the various questions raised. The associated jute interests connected with the Chamber were duly furnished with copies of the questionnaire and copies were also made available to members of the Chamber particularly interested. The questionnaire embraced 58 questions covering points affecting (a) regulation of production, (b) cultivation and production, (c) marketing, (d) the creation of a Jute Committee and (e) competition from substitutes and research; and for purposes of reference there were attached to the questionnaire copies of (1) the Central Provinces Cotton Market Act 1932. (2) the United States Cotton Standards Act 1928, and (3) Mr. McDougali's marketing scheme as published in the report of the Central Banking Enquiry Committee. Replies by the Associated Jute interests to the questionnaire were submitted in May to the Enquiry Committee before whom representatives of these interests also appeared for oral examination. The Enquiry Committee's report is expected to be issued early in 1934.

POLITICAL AND CONSTITUTIONAL.

The General Situation and the Political Horizon. -The Chamber Committee feel it is neither necessary, nor desirable, that they should comment here at any length, on the political activities of the past year and the effects of these on commerce and industry. The year has been an anxious one, both political and economical, and the release, in February, of the White Paper pamphlet outlining His Majesty's Government's proposals for Indian Constitutional Reform, was perhaps the outstanding political feature of the early part of the year. As compared with last year the economic situation is brighter, while the political horizon may be said to be clearer. Many aspects of the situation have engaged the close attention of the Committee, but vital issues are still at stake requiring assiduous attention and patient penetrative consideration by all who have at heart the best interests of India

Indian Constitutional Reforms: White Paper Proposals: (a) Representation of the European Community on the Joint Select Committee. -At the close of the formal business for the meeting of the Associated Chambers of Commerce of India in January 1933 the question of the representation of the European community on the Joint Select Committee of the two Houses of Parliament being appointed to consider further the constitutional proposals, was discussed and it was unanimously agreed that Sir Hubert Carr should be appointed for service in this capacity. The wishes of the Chambers were promptly made known in the proper quarter and the Chamber Committee not only shared the satisfaction occasioned to the constituent Chambers in the appointment of Sir Hubert Carr but they now desire to associate themselves with the other Chambers in their expression of gratitude for the services Sir Hubert has rendered to the Chambers in the course of the deliberations of the Joint Select Committee during the past year.

- (b) The White Paper Proposals.—When it became known in February that the White Paper was likely to be issued before the end of the following month, the Associated Chambers of Commerce of India were circularised in the matter and recommended to hold themselves in readiness, on the publication of the White Paper, to prepare, in the form of convenient memoranda, their comments on the points, arising out of the White Paper proposals, upon whist should be correlated by the Associated Champers in compact form for the guidance of the witnesses selected to give evidence on behalf of the Chambers before the Joint Select Committee in Lordon. The White Paper was made available to the public in the middle of March 1938.
- (b) Witnesses giving evidence before the Joint Select Committee.—While the Chambers were formulating their views on the points of particular interest to them in the White Paper proposals, it was found necessary to refer to them on the question of the election of the witnesses who would give evidence, before the Joint Select Committee, on Commercial and Financial Salectic Committee, on Commercial and Financial Salectic Reserve Bank, Statutory Railway Dosguards, Federson Paper Salectic Salectic Reserve Sank, Statutory Railway Dosguards, Federson Committees, as intimation had to be given to divide the Committee that such evidence would be forthcoming. The Committee of the constituent Chambers the following gentlement served in that, (3) Mr. A. L. Carnegie and (4) Sir Thomas Oata, (3) Mr. A. L. Carnegie and (4) Sir Thomas Oata, and the Chamber Committee desire to place on record their thanks to these genilement of their able services.
- (d) Establishment of Delegation Office in London.—Early in May an office setablished in London for Sir Hubert Carr and for the use of the witnesses giving evidence before the Joint Select Committee. As on former occasions, it was arranged for the cost of the maintenace of the office to be shared early by the Buropean Association and the Associated Chambers. The secretarial duties Association at well as the secretarial duties as the control of the service of the Chambers of the European Wers, however undertaken by Mr. II. B. However, and the Chamber Committee have signified their approach of the suggestion that Mr. Holme should be granted an honorarium by the Association Chambers for his services to them.
- (c) Memorandum of evidence by the Chambers.—Towards the end of May the Associated Chambers were circularised with copies

of communications and memoranda which had been received from the Bombay, Madras, Burma and Bengal Chambers in connection with the White Paper Proposals. A Special Sub-Committee consisting of Mr. J. Reid Kay, Vice-President, Sir. E. C. Benthall, Mr. L. V. Heathcote and Mr. W. W. K. Page was appointed by the Chamber Committee in March to consider the White Paner Proposals and, on the departure of Sir E. C. Benthall for home. his place was filled by Mr. R. D. Cromartie. With commendable diligence and promptitude this Sub-Committee submitted memoranda on different subjects, for the acceptance of the Chamber Committee, and it was suggested that these memoranda should form the basis of the Associated Chambers' memoranda after suitable adjustments had been made therein to meet any particular points to which the individual Chambers might desire to give expression in these memoranda. At this time of the issue of these memoranda to the constituent Chambers the Joint Committee were actually taking evidence from witnesses in London, and Sir Hubert Carr and Sir E. C. Benthall were kept fully supplied with advance copies by air mail of all the correspondence issued to the Chambers: and as Sir Edward had been selected to serve on the Reserve Bank and Railway Board Sub-Committees at home, the Chambers were particularly requested to submit their recommendations on these two subjects with the utmost despatch. In successive stages the constituent Chambers were furnished with copies of the Bengal Chamber's basic draft memoranda on (1) Commercial Safeguards. (2) Financial Safeguards, (3) Federal Finance, (4) Division of Legislative Subjects, (5) the Reserve Bank, (6) Commercial Representation and Franchise and (7) the Statutory Bailway Board, and after having been adjusted to meet the points submitted by the individual Chambers, the seven memoranda recording the views of the constituent Chambers as a whole, on the subjects dealt with therein, were issued to the Chambers towards the end of July, and copies were also made available to members of this Chamber shortly afterwards. As these memoranda were prepared for the exclusive use of the Associated Chambers' witnesses and not for submission to the Joint Select Committee as drafted, the witnesses prepared their own memorandum which was submitted to the Joint Select Committee in July. Advance copies were issued to the Chambers, in August, of the unrevised evidence taken before the Joint Select Committee in London, namely (1) No. 15 containing the memorandum submitted by the witnesses to the Joint Select Committee, together with a record of the evidence given by these witnesses and (2) No. 17 containing a supplementary memorandum on law and order by Mr. T. Gavin Jones, together with records of evidence given by (a) Sir Samuel Hoare, Sir Malcolm Hailey and Sir Findlater Stewart and (b) Sir E. C. Benthall, Sir Thomas Catto and Mr. G. L. Winterbotham. Arrangements were made later to print off copies of (1) the written memorandum submitted to the Joint Select Committee and (2) the record of oral evidence tendered to that Committee, and the respective Chambres were duly furnished with sufficient copies of these to meet the intimated requirements of their members.

(f) General.—It is obviously impossible to deal adequately within the compass of this necessarily brief report, with anything but the fringe of the numerous points which have arisen for discussion out of the examination of the White Puper Proposals, but the Chambers have been kert fully posted with conies of the communications received throughout the year from Sir Hubert Carrad Sir E. C. Benthall on the different matters discussed and still under consideration, including Sir Makeolm Hailey's able memorandum on the financial implications of (1) provincial autonomy and C9 federation, with the statement attached thereto by the Secretary of State for India on the subject of federal finance. The Chambers were also circularised in October with copies of the memorandum which the withnesses submitted in the Joint Select Committee on the subject of the Anglo-Indian and Domiciled European Community.

In the introductory portion of the White Paper pamphle outlining His Majesty's Government's proposals for Indian constitutional reform, it was indicated that, after receipt of the Joint Select Committee's Report, it would be the duty of His Majesty's Government to introduce a Bill embodying therein final plans for Indian Constitutional Reform. The question of self-grain suitable Members of Parliament to chambion the Broselecting suitable Members of Parliament to chambion the Broselecting suitable Members of Parliament to chambion the Broselecting suitable the three the Chambers, but in the menutime it under consideration by the Chambers, but in the menutime it under consideration that the able and whole-hearted advocacy by Sir Hubert Carr and community's rights in India, will find a Broselectic Carr and community's rights in India, will find a Broselection in the Joint Select Committee's report and thereafter in the bill embody-for India.

Organisation and representation of the European Commercial Community in the Indian Legislatures.—
The report of the Committee for 1939 explained how matters had progressed in connection with this subject. The nosition at which for recredariats to assist the European Groups at the Centre and in Jenzal respectively, and that statistics to enable plans to be prepared in the Commercial Commercial

at the annual meeting of the Associated Chambers of Commerce of India in January, and the position before the Chambers then was that sufficient support had been indicated to justify the establishment of a secretariat for the Centre; this was accordingly arranged without loss of time in view of the current session of the Assembly. Similarly, an investigation of the support promised by members of the Chamber to a similar secretariat for the Group in the Bengal Legislative Council showed that this also might advantageously be established at once, and action on these lines was accordingly taken. So far as the collection of funds in Bengal is concerned, a suitable organisation for the purpose of collecting and administering these has been formed. This organisation provides for trustees representative of the different bodies in Bengal which are participating, and the trustees are vested with the duty of ensuring that the funds are properly expended. A trust deed was accordingly framed, and the trustees duly assumed charge of the duties entrusted to them. The trustees will make the necessary contributions, from the funds collected by them, to (a) the Group at the Centre for Bengal's share of the secretariat there, and (b) the Group in the Bengal Council for the local secretariat. Full particulars of the proposals for properly equipped secretariats at the Centre and in the Provinces were placed before the community whose ready and gratifying appreciation of the needs of the community in this respect resulted in the establishment of secretariats at the Centre and in Bengal in the opening months of 1933.

Representation of the European community in the general constituencies (other than Commerce and Industry) in the Reformed Legislatures.—In connection with a request by the Reformed for an expression of the Chamber's views on the following questions:—

- (1) whether the constituency in the Federal Assembly (British India side) which has been allocated to Europeans in Bengal should embrace the whole of Bengal;
- (2) whether the polling in that constituency should be by ballot box or by the postal ballot; and
- (3) whether the Federal Assembly constituency should be the same territorially as the European provincial Upper House constituency.

the Chamber Committee expressed the opinion (1) that the constituency should cover the whole of Bengul, (2) that polling should be by postal ballot, and (3) that the Federal Assembly constituency should be the same territorially as the provincial Upper House constituency.

Representation of labour employed in Calcutta and the suburban areas in the Bengal Legislative Council under the Reformed Constitution.—A reference on this subject was received from the Government of Bengal in July inviting the co-operation of the Chamber in the preparation of the electoral rolls and in the conduct of elections for the four seats to be allotted to special labour constituencies in Calcutta and the suburbs under the Reformed Constitution. Towards this end it was suggested (I) that the factory managers in the metropolitan constituencies might be employed to prepare the electoral rolls, (2) that these rolls should be compiled in the first place from the wages books of factories, and (3) that the factory managers should be appointed as presiding and polling officers in order to undertake the conduct of elections. In this connection it was noted that, in the case of the proposed seats for colliery and plantation labour, the recognised Employers Associations had promised their co-operation in regard to these matters. These suggestions were duly considered by the Chamber Committee in consultation with the Indian Jute Mills Association and the Indian Engineering Association, and a reply was despatched to the Government of Bengal, Appointment Department, Reforms Branch, in October explaining the extent to which the co-operation of the members of these Employers Associations could be expected.

LAW AND LEGISLATION. (a) Income Tax.

The Indian Income-tax (Amendment) Act, 1933: (Foreign incomes).—This measure, which came into force on 1st April 1933, renders the foreign income of a resident in British India Islahe to income-tax in British India when it is mought into 6 of the Chamber in circular No. 166 of 8th May 1936, together with a note by the European Group in the Assembly on the discussion on the Bill prior to it being passed into law. This note, which was approved by the France Member, should be which was approved by the France Member, should provide a useful guide as to how the amended Act may be expected to work in practice.

Indian Income-tax Act, 1922: (a) Section 10(2)(tx): Profits of "business"—In May the support of the Chamber and extended to a proposal, by one of the constituent Chambers of the second of the second

incurred in fighting appeals should be allowed as a right nor that the loss incurred by an applicant, through the employment of legal or other expert advice, in preferring an appeal against the orders of an Income Tax Officer, should be allowed in the event of the appeal being unsuccessful, it was regarded as a distinct grievance that such expenses which are incurred in an appeal to the Assistant Commissioner or even in subsequent proceedings should not be allowed where the appeal or subsequent proceedings prove the assessee to be in the right. It was accordingly suggested that, in the event of it not being found possible to amend section 10(2)(ix) of the Act for the above purpose, it should be a simple matter to arrange for the instructions in the Manual to be so amplified as to make it clear that all expenses in a successful appeal against the decision of the income tax authorities should be allowed as a charge against profits. The Central Board of Revenue dealt with these representations as follows :-

The Central Board of Brevense has held that the cost of an ordinary assist of the accounts of a firm or company is expenditure overced by section 1039(ts) of the Indian Income-tax Act, 1952, being incerted for the purpose of earning the brottle or gluin. The sarrangement described in the concluding sentence of pragraph of the property of the proper

From the subsequent communication received from the Associated Chambers, it was noted that, having ascertained that the Inland Revenue Authorities in the United Kingdom refuse to allow as a deduction from income or profits the amount of accountancy or legal charges incurred directly in connection with appeals against income-tax assessments, whether to the Appeal Commissioners or to the Courts and whatever the result of the appeal, the Government of India had decided that it is not desirable that a different practice should be adopted in this country.

(b) Section 11: Professional carnings.—With reference to the support extended by the Chamber to the expresentations made by the Associated Chambers to the Central Board of Revenue, for the amendment of section 10(20(ix) of the Act to permit of expenses incurred in arriving at correct assessments being allowed as a charge against the profits of 'business': it was suggested that the Associated Chambers should make further representations to the Central Board of Revenue for section 11 of the Act to be amended to

allow similar expenses in the case of an assessment on "professional earnings". The Chamber Committee also supported this suggestion, but the Government of India's decision, not to allow such expenses as a charge against "business" profits, settled the question so far as professional earnings are concerned.

The Indian Income-tax (Provident Funds Relief) Act, 1929.—In the Chamber's report for 1932 reference was made to correspondence which had been exchanged between the Chamber Committee and the Associated Chambers of Commerce of India in regard to the hardship suffered by a member of a recognised Provident Fund under the Income Tax (Provident Funds Relief) Act, 1929 who does not receive the full amount of his employers contribution and may in fact have paid tax on sums which he does not thus receive by reason of the provision for the inclusion of the annual accretion in his taxable income. It had been suggested by one of the constituent Chambers that the Act should be amended to remove this anomaly but, as the Government of India had already intimated their unwillingness to amend this complicated Act after such a short experience of its working, the Associated Chambers commended to the early and favourable consideration of the Central Board of Revenue the desirability of adopting a simple rule to provide that, at the time of payment to a member of the amount due to him from a recognised provident fund, an allowance or refund should be made to such member of any excess tax he has had to pay by reason of the fact that he has not drawn the full contribution of the employer. It was suggested that this rule might be made under Chapter IXA of the Act, but, in the event of it being found that the Board did not have the power to make the suggested rule under any of the sections of Chapter IXA, the Governor-General in Council clearly had the power to make the necessary modification under section 60(1) of the Act. In December, the Central Board of Revenue informed the Chambers that, while it was neither possible to issue a rule under Chapter IXA, nor for a notification to be issued under Section 60 of the Act as suggested, the Government of India were prepared to do everything possible within their legal powers to remove the hardship of which the Chambers complained. This was followed by the issue of a notification dated 16th December 1933 by the Finance Department (Central Revenues) in the following terms:

Notification No. 48, dated New Delhi, 16th December 1933,

notification no. 25, data new mean, and described in assertion of the power conferred by section 00 of the Indian Income-tax Act, in any year a melayore projection of the respective to direct that when he are melayore of the employer conferred in Council is pleased to direct that when he are melayore of the employer containing the first provident of the exact to the activity of the complete of the tool of the accumulated balance does not consider the complete of the complet such employer not to be aligible to receive the whole of the accumulated balance one to him, so much of his income as is assessable for that year shall be exempted from income, tax and shall be exempted from the computation of the income for the propose of the said Act as is continued to so much of the accumulations of the solution as the said Act as is continued as the said of the said and the said of the said him as has not been paid or is not payable to him and, if such amount exceeds

the amount of his income in that year, so much of his income in the following year or years as is equal to the amount of such excess shall be so exempted and excluded in such year or years.

The full text of the Central Board of Revenue's reply, and the above notification, were issued to members in December, and this outcome of the correspondence will doubtless be regarded as satisfactory.

The Indian Income-tax (Second Amendment) Bill -(Prevention of evasion and miscellaneous amendments) .- In the preliminary report of the Chamber Committee for 1932 it was explained that the objects of this Bill-commonly known as the "Omnibus Bill"—fell into two groups, namely, (1) comprising provisions aimed at the prevention of evasion and (2) comprising miscellaneous revisions to rectify various defects in the existing law. The only criticism which the Chamber Committee had to offer to the Bill was in respect of clause 7 which proposed to insert a new section 20A making it incumbent on the person responsible for paying any interest, not being interest on securities, to furnish an annual return, to the prescribed Officer, of the names and addresses of persons to whom during the previous year he has paid "in respect of money held on deposit, for a period of not less 'than six months, interest or aggregate interest'' exceeding the prescribed amount, particulars of the amount of interest so paid .o each person to be furnished as well. In offering their criticisms of this proposed new section 20A, the Chamber Committee drew the attention of the Government of Bengal to the point that it would be possible for a person to escape liability for tax by placing money on deposit for a period of less than six months, then unlifting it and immediately placing it on deposit again for a further similar period. They also suggested that the prescribed amount to be specified in the section should not be lower than Rs. 500 per annum. In this connection a reference was received from the European Group, Indian Central Legislature, towards the end of March 1933, giving the text of an amended clause 20A which satisfactorily disposed of the point to which attention had been drawn but which left unsettled the prescribed minimum amount at either Rs. 1.000 or Rs. 500. As it had been ascertained prior to the Chamber's reply to the Bengal Government that the Banks would not have any objection to making the prescribed return in respect of persons to whom the interest paid in a year exceeded Rs. 500, the Chamber Committee informed the European Group that they considered the prescribed amount should be a minimum of Rs. 500 and that otherwise the proposed section 20A as altered should meet the case. This Bill, as reported on by the Select Committee, came before the Assembly during the Simla Session in August when it transpired, in regard to the point concerning the prescribed minimum amount, that the section had been altered to read "Interest or aggregate interest exceeding such

"amount not being less than one thousand rupees as may be "prescribed in this behalf, together with the amount paid to each such person". The bill so amended, was duly passed through the Legislatures and the Act received the assent of the Governor-General on 11th September 1938. In connection with a point raised as to whether Section 60(2) of the Act, as amended by this measure, refers t) salaries as defined in section 7 of the original Act the Honble Finance Member gave his assurance that such was the case.

The Income-tax Act: Sir Hari Sing Gour's amendment Bill: Tribunals.- This private Bill which aimed at the setting up of an appeal tribunal to deal with the questions both of law and fact in regard to income-tax, with further appeal to the High Court, did not find favour with the Income Tax Sub-Committee as they considered that Assistant Commissioners are ordinarily capable of dealing with appeals to them, and that the existing system works fairly well. In his speech on the motion in the Delhi Session of the Assembly that the Bill be sent to a Select Committee, the Finance Member expressed the Government of India's attitude

I must refer to what my becomible and learned friend said when he configurity moving the consideration of the Bill. He said that he and his friends what all generated the measure had the said view. One is that over all assessments may be some measure of popular controlled by the against an assessment and the said of popular control in the form it mitting a number of layone to the well-of the discislent on the carry days of assessment can also study in the well-of the discislent on the carry days of the control of the discislent carry of the description of a final triming of the discislent carry of the dis

On this understanding the Bill was referred to a Select Committee on which the Associated Chambers of Commerce of India were mittee on which the Associated Chambers of Commerce of Linear represented by their sitting member, Mr. R. T. H. Mackenzie.

In July the Chamber Committee received from the Government In July the Chamber Committee received from the Covernment of Bengal copy of the Government of India's letter to all local of Dengal copy of the covernments of mana's letter to an Administrations enclosing (1) copy of Sir Hari Singh Gour's Bill to amend the Indian Income Tax Act 1922, Singn cours out amend the amend meant fax are tree, together with extracts from the speech of the Hon ble Finance together with extracts from the spectra of the Front de France Member in the Legislative Assembly, regarding the setting up of final tribunals of appeal on questions of fact and law pertaining to income tax assessments and (2) copy of a specimen scheme for the neone tax assessments and the copy of a specimen scheme for the institution of tribunals of this kind which the Government of India

put forward as a basis for discussion. The views of the Chamber were invited on the provisions of the Bill and of the specimen scheme, and, after consultation with the Income Tax Sub-Committee of the Chamber in the matter, the Chamber Committee addressed the Government of Bengal, Finance Department, Separate Revenue Branch, on the 4th August 1933 as follows :-

The Bill in question has already received the consideration of the Chamber Committee in whose letter No. 4017—1939, dated 8th December 1932, to the Government of Bengal, Finance Department, it was stated that, fater consideration of the points involved, the Chamber was unable to approve of the proposal to establish mecone tax tribunals to undertake responsibility for assessments in substitution of the existing procedure as, in their opinion, and in their experience of the working of the income tax system here. Assistant Commissioners are ordinarily capable of dealing Income tax system here. Assistant Commissioners are ordinarily capable of dealing with appeals to them. It was also stated in the same letter that the Committee had considered the comments made by the Hon'ble Sir Arthur Page, Ohief Justice, on the English system of assessment as compared with the method of assessment and the compared with the method of assessment as the compared with the method of a superior than the compared with the committee of the compared with the committee of the committee of the compared with the committee of the committe Bill contemplates, as citler necessary or desirable in this country, and they accordingly country unable to support Sir Hari Singh Gour's Bill. The Committee still adhere to these views, and their principal objections to the Bill may be stated briefly as

- (1) The Bill makes it compulsory from the beginning of an assessment to have three or more assessors in addition to the Income Tax Officer.
- (2) It would appear from the Bill that the assessors are to be unuaid and, if this is correct, the Committee are of the opinion that voluntary workers will not prove satisfactory for the work they will be required to undertake.
- (8) The type of the assessors suggested in section 5(8) to comprise the tribunal does not inspire confidence in the Committee who would not be disposed to regard as suitable for the work of assessors such individuals as are generally associated with local District Councils or Municipal Com-

With regard to the suggestion put forward for the setting up of final tribunals of appeal, as outlined in the specimen scheme which accompanied the Government of India's letter under consideration, I am directed to state that, while the Committee are not definitely opposed to the setting up of such tribunals, they would parler to see a scheme drawn up which would show in clear outline how the tribunals might be expected to work in actual practice, and what the Government of India's ideas are in this respect, before giving a definite opinion. It seems to the Committee that the advantages to be derived from the scheme will be:—

- (1) Appeal is to be allowed outside the Income Tax Department on a question
- (2) As the tribunal is being specially formed to hear income tax cases, the result may be that appeals will be settled sooner than is possible at present, although it must be romembered that, as the tribunals are not to deal only with questions of law, the number of appeals to them will probably be in oxcess of these which now go to the High Court.

The disadvantages of the scheme are :--

- ... distance on the sensor and one of the state of the st
- further expensitute when will have to come out of the taxpayers' pockets,

 (I) From the taxpayers' point of view there will be no avering of copense. The
 tribunal is to be in practically the same position as the High Court. It
 to be a supported to the support of the control o

supposed to be judicial authorities with an open mind, are not so, as they appear to be imbued with the idea that their function is to collect as much tax as possible.

on ment tax as possible.

(5) It is suggested that two tribunals will suffice for the whole of Inlian Al the Freeent time appeals go to the mercest High Court; will then some content with the property of the property of the thereband a phase country of the property of the thereband is placed to the country to hear appeals and whether cases?

All things considered, the committee adhere to the opinion, they have already put forward, that is selected necessary to appeal toyouth the commissioner; and the nuclear transfer of allowing aspects on a question of allowing aspects on a question of allowing aspects on a question of a proper consideration and aspects of a proper consideration and appears of a point of law. The Committee can usually be treated as the proper consider that matters about the allowing the continuous as at precent, instead of strong the consider that matters about the allowing the continuous as at precent, instead of the proper consider that matters about the allowing the continuous as at precent, instead of the proper consideration about the formation and the precent when the row the country; into further expenditure of the substitute of the substitute of the property of

Income Tax: the 25% surcharge.—In September a circular reference was received from the Associated Chambers of Commerce of India suggesting that, as the Hon'ble Finance Member would shortly be entering upon the preliminary steps for the preparation of his budget, the Association of Chambers should promptly follow up Sir Leslie Hudson's trenchant remarks, regarding the discrimination shown to Government servants in the matter of the incidence of taxation during the general budget discussion in the Assembly on 2nd March 1963 by (1) voicing the wide-spread dissatisfaction which prevails against the continuance of the surcharge and urging its removal or at least a considerable reduction, and (2) protesting against any proposal by Government for the restoration of the second moiety of the services cut in pay before general relief in the matter of income tax is afforded. Although ready and willing to support any movement which had for its object the removal of the 25% surcharge at the earliest possible opportunity, the Chamber Committee realised that the Finance Member had already undertaken to restore the existing 5% cut in the pay of the services before giving relief in other directions. From 1st April 1932 the cut was 10% of the salary of Government servants who were, however, exempted from the 25% surcharge on their incomes. With effect exempted from the 20% sufficiency on their incomes. With enection 1st April 1933, however, the cut was reduced to 5% of the riom 155 April 1500, however, the cits was reduced to 576 or salary which automatically became subject to the 25% income-tax santy which automaticany became subject to the 20% income was surcharge. In dealing with this position the Hon'ble Finance Member stated that Government was bound to regard the task before it as one of producing a balanced budget after including full pay to its servants, and, on this account, the Chamber Committee preferred as servanes, and, on this account, the chamber commutee presented to leave out of any representations to the Government of India in to make out or any representations to the Government of India in the matter of the removal of the surcharge any criticisms in regard to the restoration of the existing 5% cut in the pay of the services. Towards the end of November the Associated Chambers addressed Towards the end of Movement the Associated Chambers additions a strong representation to the Government of India on the subject a satong representation to the croverament of india on the subjects and in doing so the opinion was stressed that the restoration of the and in doing so the opinion was successful that the restoration of second moiety of the services cut should not be provided for in ensuing budget unless at the same time some substantial and general

relief was given in the matter of the income-tax surcharge which would be shared alike by the services and the public.

In this connection it is interesting to note that the Upper India Chamber of Commerce will move a resolution on this subject at the Annual Meeting of the Associated Chambers of Commerce of India, in January 1934, in the following terms:—

While recognizing the financial difficulties of Government and the underthing given to the services this Association desires to emphasize the opinion that the restoration of the second moiety of the cut in the salaries of the services should not be effected unless at the same time some substantial and general relief by the redution or removal of the 25%, income tax surcharge is afforded, to be shared alike by the services and the public.

Income-tax: Depreciation allowance on machinery running day and night .- In the report of the Chamber Committee for 1932 reference was made to correspondence which had passed between the Associated Chambers of Commerce and the Government of India in regard to the former's suggestion 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 bours of the financial year under assessment. The Central Board of Revenue were unable to recommend that any concession should be given for which a precedent could not be found in the United Kingdom where extra depreciation for overtime running is limited to three industries only, namely match manufactories, presses that are used to print both morning and evening editions of newspapers, and paper mills. The Associated Chambers' further request to the Central Board of Revenue for the question to be re-opened and a fresh examination made of the suggestion that the depreciation allowed should bear a closer relation to the work that the machinery actually does, met with the reply that the Government of India were not prepared to reconsider the matter.

In September a further reference was received from the Associated Chambers suggesting a revival of the agitation for the admission to double depreciation allowance, for income-tax purposes, of machinery running day and night, and asking for further arguments to strengthen the previous representations. In an endeavour to provide the necessary support to the proposed further representations, the Chamber Committee consulted (1) the Calcutta Flour Mills Association, (2) the Indian Jute Mills Association, (3) the Indian Tax association and (4) the Indian Tea Association for their views which were duly received and considered. All four Associations supported the contention that the depreciation allowed should bear a closer relation to the work done by the machinery, and the wear and tear involved, and they accordingly lent their support to any further representations which might be made towards this end; and the Indian Engineering Association

saw no reason to alter the opinion already expressed that a machine working 24 hours in each day will wear out twice as quickly as one working only twelve hours daily. None of the four Associations, however, had any fresh arguments to put forward in support of the proposed further representations: and the Income-tax Sub-Committee of the Chamber, to whom the views of these four Associations were submitted, were of the opinion that the Chambers had no grounds on which to make any further representations to the Government of India on this question. The Associated Chambers were accordingly informed that, while the Bengal Chamber Committee would not offer any objections to the proposed further representations to Government, they did not consider, in the absence of new arguments, that any case had been made out for further representations. Later advices from the Associated Chambers indicated that it had been decided not to take further action on the original proposals regarding depreciation allowances. But in regard to fresh suggestions put forward by two of the constituent Chambers to solve the difficulty, the Chamber Committee, after consultation with their Income-tax Sub-Committee, stated that they saw no objection to Government being asked to amend Section 10(2)(vii) of the Act to provide for the allowance of the loss on machinery which has been scrapped or replaced owing to its being worn out or out of date, in extension of the allowance for obsolescence, although they realised that were this section amended towards this end it might be open to abuse. The question is still under consideration by the Associated Chambers.

Income-tax: Carrying forward of business losses.—
At the annual meeting of the Associated Chambers of Commerce of
India and Coylon, so far back as 1922, the Bengal Chamber moved
a resolution (1) urging upon Government the necessity for
computing income tax, and (2) recommending that it should be
of three years.

The resolution was unanimously adopted and transmitted to the Government of India who declined to accept the recommendation for stated reasons. The question was ruised again at the Bengal Chamber moved a recember 1925 when the Bengal Chamber moved a recember 1926 when the Hope adopted in 1922. The Hon blb Sir Charles Innes, who 1928, said that the question had been referred to the Indian Taxton Enguiry Committee in paragraph 230 of whose report the

It seems to them (the members of the Enquiry Committee) that the substantial justice of the claim to be permitted to set off cannot be denied, but they recognise

the necessity in Indian conditions for a strict limitation of the concession and for bedging it round with conditions. Their proposal is that a loss usualized in any one year should be allowed to be set off against the profits in the next subsequent year only, subject to the condition that any assesses who claims to have made a loss must prove the fact by producing his accounts as soon as possible after the close of the year in which the loss is made.

In view of this endorsement of their proposal the Bengal Chamber brought forward, at the annual meeting of the Chambers in 1926, and again in 1929, resolutions in substantially the same terms as those put forward in 1922 and 1925, and the resolutions on both of these two later occasions were unanimously adopted. At the 1929 meeting, Sir George Schuster made it quite clear that the one ground on which he felt it impossible to do anything for the time being was the financial ground. But in his budget speech in 1931 Sir George said there were two conditions which must be satisfied before Government could take action, firstly, the revenue position must show improvement and secondly Government must be assured that public opinion is definitely in favour of such action. There can be no doubt that the second of these conditions is already satisfied. The various members who have made references to this matter in both Houses of the Indian Legislature have all clearly expressed themselves as in favour of the principle being introduced and, in so expressing themselves, they represented the opinion of the commercial community in India. The principle involved is. therefore, not in question. The stumbling block has been exclusively the revenue position, and, in this connection, it is recognised that, from the Government of India's point of view, the last few years have not offered much chance for the introduction of a change of this nature. For this reason the Bengal Chamber has let four years slip past without returning to the attack. But in the interval there has been some measure of improvement in the revenue position, and the outlook for the future looks much brighter than it was at the end of 1929. The Bengal Chamber Committee were therefore of the opinion that the time had come for Government to take action, and they considered that no time should be lost in rectifying a state of affairs so palpably unfair to the commercial community and, at the same time at variance with the procedure adopted by other countries. In this connection it is interesting to note that, in 1932, when the Ceylon Income Tax Ordinance came into force, no objection was taken to the inclusion of a provision for the carrying forward of business losses, notwithstanding the fact that the past few years have been no more favourable to Ceylon than to India.

Arising out of correspondence which has been exchanged between the Chamber Committee and a member of the Chamber in regard to this subject throughout the past year, the Chamber Committee decided to put forward a resolution on the subject at

the annual meeting of the Associated Chambers of Commerce of India in January 1934, in the following terms:—

This Association again urges the Government of India to recognise, when computing income tax, the principal of making provision for business losses and to permit an assesse to carry forward such losses for a period of three years.

Delays: (a) in the encashment of refund orders by Income-tax Officers, and (b) in the settlement of assessments leading to the issue of refund orders.-(a) The Chamber Committee had occasion to address the Commissioner of Income Tax, Bengal, in regard to complaints received from members of the Chamber with reference to inconvenience caused to them through the Income Tax officers omitting to advise the Imperial Bank of India of refund orders they had issued. The Bank had also found it necessary to address the Commissioner regarding the absence of these advices and, in drawing the Commissioner's attention to the complaints, the Chamber Committee expressed the hope that their representations would be the means of bringing the Income Tax officers to a clearer realisation of their duties in regard to notifying the Bank of refund orders issued. At the same time the Chamber Committee pointed out that, while the Income Tax officers are always ready to take up, at the earliest possible opportunity, cases which will result in assessees paying tax, they do not seem to realise that it is an equally important part of their duties to take similar prompt action in dealing with claims for refunds. From the Commissioner's reply, which was issued to members, it will have been noted that the Income Tax Authorities were aware of grounds for dissatisfaction with the present system and that the Commissioner was in communication with the Accountant-General, Bengal, with a view to improving facilities in the refund procedure and to adjusting certain difficulties which have arisen between the Income Tax Department and the Imperial Bank. Pending the outcome of these enquiries the Commissioner of Income Tax, Bengal, instructed Income Tax officers to record the dates of issue of advices to the Bank corresponding to the issues of refund orders to assessees, and these lists are being regularly inspected. It is satisfactory to record that the action taken by the Income-tax Authorities to rectify matters has had the desired effect.

(b) There still remains the question of delays experienced in gotting an exact season at attled when it is going to lead to the issue of a refund order, and the Chamber Committee are now collecting actual facts and figures from members with a view to taking up these delays with the Incommetax Authorities.

Income-tax: Deductions on payments made to contractors.—In connection with a request for an expression of their opinion as to (1) whether contractors engaged by a firm for coal raising, building or other works in a colliery can be regarded

as employees of the firm and (2) whether the firm is responsible for the recovery of income-tax from the contractors, the Committee, after consultation with their Income-tax Sub-Committee, expressed the opinion that tax should not be deducted from sums payable to contractors. Ordinarily contractors would not be paid a fixed salary, and are not whole-time employees. They in turn will employ labour to carry out their contracts and will be hable to be assessed only on the profits of the contracts.

income-tax on dividends .- In the course of the year the attention of the Committee was drawn to an appeal which had been lodged by a member of the Chamber against their assessment to taxation for the calendar year 1932-33 and to the finding of the Assistant Commissioner before whom the appeal was heard. In this case the Income-tax Officer (1) sought to assess the member on the percentage of dividends received from companies under their management which; according to the company's records, had not paid income-tax, the income in question having been derived from foreign investments which are exempt under section 14(2) of the Act, and (2) contended that, although such income is not taxable in the hands of the company by whom it is received, it is taxable in the hands of the shareholders who receive dividends paid by the Company. The point had already been before the Income-tax Sub-Committee of the Chamber in connection with a reference from the Associated Chambers of Commerce of India, and the Sub-Committee disagreed with the above contention on the grounds that section 14(2) of the Act provides that tax shall not be payable by an assessee in respect of any sum which he may receive by way of dividends as a shareholder in a company where the profits or gains of the company have been assessed to income-tax. Early in August the Associated Chambers made a weighty representation to the Central Board of Revenue on the point in terms of their letter which was circulated to the members of this Chamber, and from the Board's reply of 22nd August which was also circulated to members, it was noted that the Government of India did not accept the Chamber's interpretation of section 14(2)(a) of the Act, being of the opinion that where a dividend paid by a company in British India includes an element of income which is exempt from tax for one reason of another, for example, interest on tax-free securities or agricultural income, the exemption holds good of the income both in the hands of the company and in the hands of the shareholder. Where, however, a dividend includes an element of income which escapes liability to taxation in the hands of the company because it is income that, in the nature of the case, is outside the scope of section 4(1) of the Act, such as foreign income on which the company is not liable under the provisions of the Act to pay tax in British India, the Government of India contended that that element is not exempt in the hands of the shareholder. The Income-tax Sub-Committee of the Chamber regarded these arguments as illogical

and unconvincing but, as the Central Board of Revenue insisted on adhering to their own interpretation of the law, the Chamber Committee have informed the Associated Chambers that they do not consider anything more can be done at present in regard to this matter pending the decision of the Calcutta High Court in the case of a member of this Chamber now pending.

The Income-tax (Third Amendment) Bill, 1933 .-The objects of this Bill which were fully explained in the "Statement of Objects and Reasons" may be briefly summarised as follows :-(a) to lay down definitely in the Act itself (instead of by ad hoc action from time to time as in the past) that the rates applicable to the assessment of incomes chargeable under the heads "Salaries" and "Interest on securities" shall be the rates in force at the time of payment; (b) to lay down in the Act itself that the rate of income-tax applicable to a shareholder's income of the year in which a dividend was declared shall be the rate so applicable, if any, which was in force for the financial year in which the dividend was declared; (c) to lay down in the Act itself that the rate of income-tax applicable to a person's total income of the previous year in which any deduction on account of refunds has been made shall be the rate so applicable, if any, which was in force for the financial year in which the deduction was made; and (d) to lay down in the Act itself the procedure for the summary assessment of incomes of less than Rs. 1,000. The Bill was referred to a Select Committee of which Mr. R. T. H. Mackenzie, the Associated Chambers' representative in the Assembly, was a member. The provisions of the Bill were considered by the Chamber Committee in consultation with their Income-tax Sub-Committee, and they did not find it necessary to offer any criticisms or suggestions in regard to the

(b) General.

Indian Tariff (Amendment) Bill 1934.—Towards the end of December the Hon'ble Member for Commerce introduced in the Assembly the Indian Tariff (Amendment) Bill 1934 which was expected to come before the House at the session commencing in January 1934. In the statement of objects and reasons attached to the bill it was stated that during the past year certain Indian industries, which under normal conditions could not fulfil the conditions prescribed by the Indian Fiscal Commission for the grant of substantive protection, had been subject to competition of an exceptional nature which had proved a menace to their continued existence. After full consideration of the case for each of the industries concerned, it was proposed, in this Bill, to afford assistance by the imposition of minimum specific duties applicable against all countries. In fixing the levels of the proposed minimum specific duties, the following considerations had been kept in mind, namely, (1) the necessity for adequately safeguarding the Indian

industry concerned, and (2) the desirability of avoiding as far as possible any increase in the ad valorem incidence of the duties on goods the competition from which does not constitute danger to Indian industries. As already stated, this measure will come before the Assembly in the session commencing January 1934.

Safeguarding of Industries Act 1933: Anti-dumping legislation .- At the Annual General Meeting of the Associated Chambers of Commerce of India in January 1933 a resolution was passed to the effect that legislation should be initiated without delay empowering the Government of India to take prompt executive action, as and when necessary, subject to subsequent ratification by the Legislature, to protect indigenous industries against imports of goods from foreign countries which by reason of depreciated exchanges, bounties, subsidies or other artificial circumstances, may be sold in India at prices which will be detrimental to an indigenous industry. In his speech at that meeting the Finance Member said that it would be necessary for the Chambers to put up a convincing case, supported by facts and figures, to enable Government to consider this matter. A circular drawing attention to this point was accordingly issued to the constituent Chambers in February with a request that they should collect information bearing on the subject to be sent direct to the representative of the Associated Chambers in the Assembly for his use in connection with a resolution to be moved in that House by Mr. H. P. Mody. Copies of these representations were also to be sent to the Secretary, Associated Chambers, with a view to incorporation in the case it was proposed to submit to Government in accordance with the Finance Member's suggestion. The legislation pressed for was duly enacted in the form of the Safeguarding of Industries Act 1933 which extends to the whole of British India, except Aden and Perim, and which received the assent of the Governor-General on 16th April and will remain in force until 31st March 1935. The Act comprises four sections and sections 2, 3 and 4 read as follows :-

2. (1) If the Governor General in Council is satisfied, after each impuly as he was considered to succeed the succeeding of contract in Council to succeeded the succeeding of contract in Council to succeeded the succeeding of contract in Council to succeeded the succeeding of the contract in Council to Succeeding the Succeeding of the Succeeding the Su

(B) The duties imposed under sub-section (1) shall be deemed to be duties include under the Indian Tariff Act, 1894, and shall be in addition to are duties imposed under that Act or any other law for the time being in force, but shall not be imboded in the total duty upon which any additional duty imposed by section 4 of the Indian Finance Act, 1931, or section 4 of the Indian Finance Act, 1931, or section 4 of the Indian Finance Supplementary and Extendent Act 1931 is calculated, or operate so as in any way to affect the amount of any additional duty to imposed.

3. (I) Every notification issued under sub-nection (I) of section 2 shall be talk Notification imposing daty of a learned to the normal Legislature.

Notification imposing daty of a learned to the normal Legislature as soon as may be after it is made, and shall be ablore either Chamber unless in the machine is like sheen approved by a resolution from the last date on which it has been so have deep the meaning in the sleen approved by a resolution.

(2) Norwithstanding anything contained in section 21 of the General Clauses Act, 1987, the pursions of ell-section (1) shall not apply to the exercise by the Georemy General in Council of his powers under the sail section of the said Act to add ac, amend, vary or received any notification issued under sub-section (1) of section 2 of this Act unless such exercise has the effect of imposing a duty of customs and hardy times of or of increasing a duty of existing section 2 of the contract of the contract

4. (1) The Governor General in Council may, by notification in the Gazette of Power of Governor General in India, make rules for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power such rules may prescribe the conditions subject to which any goods shall be deemed to be the produce or manufacture of a particular country for the purposes of this Act.

The Commerce Department of the Government of India therpon invited claims by individual indigenous industries for protestion under the Safeguarding of Industries Act, with a view to action, if necessary, being taken immediately the Indo-Japanese Agreement, of which notice of termination had already been given, expired in October 1933. In the meantime, however, the Government of India had power to take independent immediate action, in respect of certain articles not of British manufacture, under sub-section (5) of section 3 of the Indian Tariff Act 1884 which reads as follows:—

If the Governor-General in Conwell is satisfied, after such inquire as he thinks encessary, that articles not of Philich anumaferance characteris under Part VII of the Second Schedule with a higher duty than similar articles of British manufacture make injuryed alone Drillich India, there was the price as is likely to render inofferite or excessive the protection intended to be afforded by a render inofferite or excessive the protection intended to be afforded by Godfard and the price as the price as the protection of the protection of the control of the protection of the control of the protection o

Provided that the duty leviable on any such article shall in no case be less than the duty leviable on a like article of Drifish manufacture.

Members of the Chamber were circularised in July with copies of a letter which the Government of India. Department of Commerce, had addressed to all local Governments and Chambers of Commerce, had addressed to all local Governments and Chambers of Commerce in India and Bana and of its accompanying circular letter which had been addressed to all industrial concerns who had applied for protection under the Act. The circular letter set out the points on which information would be required by the Government of India notice to all the Concernment to deal with the applications, and it stated clearly that this information would require to be subtion received from the adoctived District State. Further information received from the adoctived Chambers regarding what was required from the industries in regard to (a) Japanese c.i.f., and wholesale Indian prices and samples, (b) other foreign competing

samples and prices, and (c) Indian costs, was subsequently passed on to members of the Chamber who doubtless supplied the Commerce Department with the fullest particulars available in connection with the applications forwarded for the attention of that Department.

Indo-Japan Trade Negotiations: Unofficial advisers.-Towards the end of September a start was made at Simla with the negotiations for the conclusion of a trade agreement between the representatives of the Governments of India and Japan. Although these negotiations were to be purely official in character the Government of India recognised the desirability of consultation with Indian industrial interests throughout the negotiations, and they accordingly decided to ask certain representative industrial and commercial bodies to nominate representatives who might form a panel of unofficial advisers whom the Indian delegation could consult from time to time on problems that might arise during the discussions. In asking the Associated Chambers of Commerce of India to nominate three representatives as unofficial advisers the Government of India suggested it would be desirable if these representatives were in a position to speak inter alia on behalf of the textile industry, including bosiery, in Northern India and on behalf of any minor industries in which the Chambers were interested. The constituent Chambers were consulted in regard to the nomination of their three representatives and the final selection was (1) Sir Leslie Hudson, M.L.A., (Bombay Chamber), (2) Mr. W. O. Wright (Madras Chamber), and (3) Mr. V. F. Gray (Punjab Chamber).

Registration of Trade Marks in India.—At the annual meeting of the Associated Chambers of Commerce of India in January 1933 a resolution was carried unanimously in the following terms:

That in the opinion of this Association the commercial circumstances and conditions of the mrecent time require the enactment of lecisiation to movide for the registration of trade marks in India in such manner as will give the registred user of any mark the right to an immediate injunction preventing the use of such markor any colourable imitation thereof by others, subject only to proof of prior usage by the defendant in any dismite.

The terms of this resolution were duly communicated to the Government of India, Department of Commerce, whose latest advices of the 14th December 1938 were to the effect that the matter was receiving the consideration of the Government of India.

Indian Patent Laws.—Near the close of their term of office the Chamber Committee received a circular reference which had been received from the Associated Chambers of India in regard to the desirability of codifying the present haw of India so as to render it applicable to India as a whole. At present there is ore material was malicable to the whole of British India, but that law

is not applicable to Native States, while the following Native States already have patent laws of their own, namely (1) Hyderabal (Deccan), (2) Mysore, (3) Travancore, (4) Cochin, (5) Jodhpur (Marwar), (6) Janusu and Kashmir, (7) Baroda and (8) Indore. It was not suggested that there should be any immediate restriction of the Sovereign or Princely rights of the rulers of such States, but it was felt that a simplified procedure might be recommended under which a patent which had been granted in British India on application, might be made in any of the Indian independent States, and that such application should go through automatically under a simplified procedure allowing the patent to receive the same date as the British India patent, being as it were a registration of the British India patent in the particular Native States. Facilities already exist in many of the smaller Colonies and British possessions whereby under a simplified procedure British patents may be registered in such Colonies and British possessions, and it was suggested that the Indian independent States might be approached to permit of the registration in their States of patents which have already been granted in British India, and that for such applications for registration a simplified procedure and reduced fees should be charged whereby the cost to patentees might be substantially reduced. As it had been thought that this question had not received consideration in the discussion of the proposals for Indian Constitutional Reform it appeared desirable that the matter should be considered soon in relation to commerce as a whole. The Chamber Committee have considered this matter in consultation with their solicitors and while they feel that it is a question which rests with the Government of India and the Indian States, they have expressed the opinion to the Associated Chambers of Commerce of India that the time is now opportune to put forward proposals to the Government of India so that these proposals may be brought prominently before the Indian States when the latter have under consideration proposals for joining the Federation under the Reformed Constitution.

The Beneal Money-Leuders Bill, 1933.—In March a request was received, from the Secretary to the Bengal Legislative Council, for an expression of the Chamber's views on the provisions of this Bill, by Klain Bahadur M. Azizul Haque, M.L.C., as amended by the Sedeconnittee, and which had been re-committee to the Sedeconnittee of the Bill which had been re-committee one of the Bill which dealt with compound interest and with simple intended proposed and unsecured loans, and sought to introduce a monifold form of the rule of damdupat whereby in no circumstances may the interest recoverable exceed the principal of the loan; and it was explained that the Sedect Committee were anxious to have the views of the Chamber on the

suitability or feasibility of the provisions of the amended Bill, having regard to actual business and trading considerations in the province. The amended Bill was duly considered by the Chamber Committee in consultation with the Industrial Associations connected with the Chamber, and a reply was sent to the Secretary to the Bengal Legislative Council in the following terms:

As was the case in regard to the original Bill, the Chamber and its associated interests which time been consulted are greatly in synapsity with the objects of this annealed Bill which eliminates many of the objects smalls features of the original sill, and which is designed to make better provision for the control of mency-lending and log give adultional powers to courts to deal with mency-lending in Bengal. The original state of the subject which the promoter best Committee's report expose the complexities of the subject which the promoter lend is accepted the principle of fegilation on the subject of the centrel of money-lending, in intensibent on the Sched Committee to problem, if possible, for the consideration of the Council, a durid Bill which will to some extent cradicate the abuses of money-configuration of the Council, a farth Bill which will to some extent cradicate the abuses of money configurate through the configuration of the consideration of the Council, a farth Bill which will to some extent cradicate the abuses of money configurate through the configuration of the consideration and the original continuous control of the council of the control of the council of the counc

In the letter of the 7th June which the Indian Tea Association has addressed to you direct, the General Committee of that Association extend the sympathetic support of ten interests in Hongal to the gunnal beginning the Hongal and the objects it seeks to tating, and, in common with the Darpiching and Tea Association, they are propered to accept the Jill as it stands. Fut in the Indian Tea Association, the letter unter reference certain useful observations and suggestions are also the standard of the Committee o

As regards the views of the just mill interests in Bengal I am directed to forward for the information and consideration of the sidest Committee, the accompanying one of a factor dated fold June which has been received by the Chander from the letter it will be seen that the just mill interpretate of the IIII. From this letter it will be seen that the just mill interpretate of the IIII interpretate. In other than the pretate of the IIII interpretate of the Select of non-agendutrists. In the consideration of the Select of non-agendutrists. In the IIII interpretate of the IIII interpretate of

In conclusion I am to add that the Chamber Committee would be glad to have a further opportunity of examining this Bill as it emerges from the Select Committee to whom it has been remitted for further consideration.

The Indian "Khaddar" (Name Protection) Bill.—In March the Government of Bengal invited an expression of the views of the Chamber on the Indian Khaddar (Name Protection) Bill which was introduced in the Assembly in February 1938 when the Honse

decided that the Bill should be circulated for opinions. According to the Statement of Objects and Reasons attached to the Bill, this measure "seeks to extend the protection afforded by the Merchandise "Marks Act 1899 to the names of 'Khaddar' and 'Khada' which have "come to denote hand-spun and hand-woven cloth only". Before deciding on their course of action in regard to the Bill the Government of India desired to be informed (a) whether it is correct to assume that trade custom in India confines the use of the term "Khaddar" to cotton piece-goods woven by hand from hand-spun yarn; (b) if not, whether it is desirable to impose this definition by law with a view to action under the Merchandise Marks Act to punish false descriptions; and (c) whether it would be practicable to enforce the provisions of the Bill in the internal markets in India. After consultation with the Piece-Goods Sub-Committee in the matter, the Chamber Committee informed the Government of Bengal that they saw no particular objection to the Bill. As regards the Government of India's enquiries (a) and (b) the Committee expressed their understanding that, while the terms "Khaddar" and "Khadi" were formerly used to describe hand-woven cloth, the term "Khadi" is used nowadays with specific reference to a certain type of cloth of varying quality which is produced by the Indian mills. They also expressed the opinion that it would be to the advantage of the trade if the use of these two terms were confined strictly to the genuine article, namely, hand made cloth from handspun yarn. In regard to enquiry (c), the Committee did not express any definite opinion although they inclined to the view that this would be impracticable.

The Trade Disputes Act (VII of 1929), -Towards the end of June the Bengal Government forwarded, for an expression of the Chamber's views on the two questions raised therein, copy of a letter from the Government of India, Department of Industries. together with an extract from Chapter XVIII of the report of the Royal Commission on Labour in India in connection with the Trade Disputes Act 1929 which is due to expire on the 7th May 1934. The two questions on which the Chamber's views were sought were (a) the desirability of converting the Act into a permanent measure and (b) the amendments to be made in the Act. With regard to (a) the Government of India were disposed to the view that a measure of this type is necessary and that the present Act should be converted into a permanent one. In view of the vast importance of these questions to the commercial and industrial community, the Chamber Committee deemed it necessary to consult all members of the Chamber and its allied industrial Associations on the points at issue, and the views so formulated were communicated to the Government of Bengal, Commerce Department, in the Chamber Committee's letter which was published for the information of members of the Chamber in circular No. 490 dated 30th November 1933.

Hire purchase or conditional sales agreements: Protection of the seller.—In the Chamber's report for 1932 reference was made to correspondence which had been exchanged between the Associated Chambers of Commerce of India and the Commerce Department of the Government of India as a result of the resolution on this subject which was adopted at the annual meeting of the Associated Chambers in December 1931. The resolution recommended that, with a view to encouraging sales under agreements such as hire purchase agreements, or sales subject to payment by instalments, legislation should be introduced which will effectively protect the rights of the seller until receipt of payment in full, particularly in cases where the sale is of machinery which has to be attached to the freehold. In reiterating their opinion that there is no inherent defect in the existing law, as embodied in the Indian Contract Act 1872 and the Indian Sale of Goods Act 1930, which would justify the amending legislation which the Associated Chambers asked for, the Government of India indicated that if it had to be considered from the administrative point of view whether the modifications suggested are desirable, it was essential that facts relating to the existing adverse position should be furnished. In order to provide Government with the additional information desired a further reference was made to the Associated Chambers which resulted in a further representation to Government (1) giving ample instances of delay and inconvenience in support of the Association's request for the introduction of fresh legislation and (2) drawing attention to the rules issued under section 32(2)(h) of the Bengal State Aid to Industries Act, regarding the supply of machinery on the hire purchase system in Bengal. After giving consideration to the matter in the light of these later representations Government replied to the effect that they considered that hire purchase vendors were by no means the only class who suffer from the law's delays and uncertainties and that they were not convinced that a case had been made out for providing exceptional legal facilities to the hire purchase vendors as against the vendees, Government therefore adhered to their previously expressed opinion that there is no inherent defect in the existing law which would justify amending legislation. In this connection it is interesting to note that a resolution on this subject will be moved by the Bengal Chamber at the annual meeting of the Associated Chambers of Commerce of India in January 1934.

Arrest and imprisonment for debt.—In June 1933 members of the Clumber were circularised with a letter which had been received from the Government of Bengal (I) enclosing correspondence which had been received from the Government of India on this subject and (2) inviting an expression of the Clumber's views on the question, raised in the Government of India's letter, namely, whether arrest and imprisonment for debt, where no

contumacy is proved, should be abolished either generally or for particular classes of persons. In their letter the Government of India gave a very clear exposition of the law on the subject, together with a running commentary on past endeavours to introduce amending legislation. The Royal Commission on Labour recommended that, so far as industrial workers in receipt of wages or salary amounting to under Rs. 100 monthly are concerned, arrest and imprisonment for debt should be abolished entirely except where the debtor has been proved to be both able and unwilling to pay. But the Government of India suggested that the Royal Commissioners might have advocated a more general abolition of arrest and imprisonment for debt, had their terms of reference been less restricted. The Chamber Committee considered this most important question in consultation with their Solicitors, with members of the Chamber, and with the industrial interests connected with the Chamber; and in their reply to the Government of Bengal the Chamber Committee laid emphasis on the importance of retaining the present powers in the case of commercial debts, as they felt that, while there may be grounds for the abolition of arrest and imprisonment for debt in the case of workers drawing wages or salary amounting to under Rs. 100 monthly, as recommended by the Royal Commission except in cases where the debtor has been proved both able and unwilling to pay, the arguments adduced in favour of the worker do not apply with equal or any considerable force in the case of commercial debts. Considerations of space preclude reference here in detail to the reasoned arguments put forward in the Chamber's reply, but it will perhaps suffice, in this necessarily brief record, to summarise the views put forward by the Chamber Committee as follows :---

- (1) in the case of industrial workers in receipt of wages or salary amounting to less than 18. 100 monthly, arrest and imprisonment for debt should be abolished where the debtor can prove his inability to pay. The Chamber is opposed, however, to the proposal to transfer the onus of such proof from the debtor to the creditor;
- (2) in the case of judgment debters in commercial transactions, the present powers of arrest and imprisonment should be retained as a means of enforcing payment of such debts, and the present law in this respect should be administered with less laxity than is the case at present:
- (3) the amendment and reform of the present administration of the insolvency law is a matter of considerable urgency which the Government of India should take in hand at the earliest opportunity.

Rules regulating the importation, possession and transport of petroleum.-In consultation with the oil interests connected with the Chamber, the Committee addressed the Government of Bengal in regard to certain amendments which the local Government proposed to make in the current rules for regulating the importation, possession and transport of petroleum. The proposed amendments were in the wording of form I which 's a pass granted by the holder of a general license in forms G, H or L to the person who takes charge of petroleum for the purpose of transporting it. The existing pass was specifically worded to refer to the netroleum while in transport : and the conditions endorsed on the pass dealt with the precautions to be taken to ensure that the petroleum is transported in suitable containers and that risks of fire and spillage are eliminated. The proposed amendment (a) sought to embody in the pass an obligation, on the part of the person issuing the pass, to despatch petroleum only to persons holding a storage license for the class of netroleum in transit, while amendment (b) allowed of the pass being used to cover any quantity of petroleum in excess of that permitted to be stored under a license by the consignee, provided that prior arrangements had been made by him for the immediate disposal on arrival, of the excess quantity, and that no quantity of petroleum in excess of that mentioned in the license was actually stored by him in the licensed premises at any time. The Chamber drew the attention of the local Government to the extent to which these amendments sought to incorporate in the transport license, conditions which rightly come within the purview of licenses for possession, and they submitted ample reasons why nothing further should be done with regard to amending the rules in the manner proposed or, at any rate, in so far as the rules relating to non-dangerous netroleum are concerned. As regards dangerous petroleum, the quantity allowed to be held without a license is so small (three gallons) as to make little difference whether or not the amendments were effected. But, so far as non-dangerous netroleum is concerned, the Chamber submitted, for the consideration of the local Government, that there was good reason for the entire abolition of the use of transport licenses and passes issued under them. They pointed out that such provisions may have been prudent many years ago when kerosene was gradually finding its way further and further afield : but now that kerosene is handled daily throughout the length and breadth of India by every class of the community, and having regard to the remarkable immunity from accidents which has long been established, the Chamber suggested that, in consonance with other progressive countries in the world, the regulation might reasonably be relaxed in certain directions in this country and, in particular, in regard to the requirement in the matter of transport licenses or passes, which are necessary under the rules to cover the transit of the smallest quantity of non-dangerous petroleum over the shortest distance.

A notification was issued by the Local Government in October, publishing the amendments, as duffied, and disregarding the Chamber's recommendations in regard thereto; and the Committee have asked the Local Government for their reasons for disregarding these recommendations.

Indian Partmership Act, 1932: Registration of Irms.—Through the medium of their circular of the 31st July 1933 the Chamber Cammittee directed the attention of unembers to a communication which lad been received from the Registrar of Joint Stock Companies, Bengal, regarding the facilities now available for the registration of firms under Chapter VII of the Indian Partineship Act, 1932 and the rules made threeunder. The Registrar of Joint Stock Companies, Bengal, whose office is located in the Imperial Secretariat Buildings at 3, Government Place West, Calcutta, has been appointed Registrar of Firms, Bengal. The registration of firms in Bengal can be effected at the above address on filing a statement in form I prescribed under the rules, together with partner of a filing fee of Rs. 3.

Bengal Motor Volicios Tax Rules, 1933. Towards the end of April the Bengal Government published, in draft form, a set of rules called the Bengal Motor Vehicles Tax Rules, 1933 which were intended to supersede the rules issued in 1932. These draft rules were examined by the Chamber Committee in consultation with the motor industrial Associations likely to be interested, and it was found that the new rules were a distinct improvement on those to be superseded. The only comments which the Chamber Committee bad to submit were the following: :-

Rule 28 defines the method to be employed for calculating the tax payable on vehicles for private use, and I am to suggest that this rule might be improved (a) by travel work as the contract of the private contract of the private private

Roles 31 and 32 which shell with the treation of whiche coming into Bengules (do personally or 6th temperative, such an operation for some precipited arrangement between provinces, which will probable the way from the bengules of the same prior let, for the unerpired period for which tax has already leen just in the province from which the vehicle has come. Some produced to the work of the same prior of the same prior of the same prior of the produced by the same prior of the province from which the vehicle has come. Some produced to the worm provinces in regard to this natter would appear to be

It is gratifying to record that the local Government accepted the Chamber's angestions in regard to rule 98. They tid not find it possible, however to include in rules 31 and 32 any provision for reciprocal arrangements with other provincess the resemble that the local Government explained that an attempt was being made to arrive at some such arrangement with the province of Bilar & Ories in the first instance, and nothing can be included in the rules until a decision has been reached between the two Governments.

The Indian Petroleum Bill, 1933 .- The Chamber Committee had under consideration, in consultation with oil interests, the provisions of this Bill which was introduced in the Legislative Assembly on 1st September 1933 and in regard to which the Bengal Government sought an expression of the Chamber's views. According to the Statement of Objects and Reasons attached to the Bill, the Indian Petroleum Act, 1899 was passed at a time when the use of petroleum, particularly of dangerous petroleum or notrol, was limited; and with the great developments in the use of petroleum that have taken place in the last 30 years, the Act has become unsuitable in several ways. As early as 1903 the attention of the Government of India was drawn to the inconvenience arising from the existence in different provinces of separate sets of rules to regulate the importation, possession and transport of netroleum. The present Act does not permit the issue by the Government of India of a set of rules applicable throughout British India, and the only way in which it has been possible to secure uniformity has been by the issue by local Governments, from time to time, of similar rules with the sanction of the Central Government. Local Governments and the interests concerned were consulted on the subject of revising the Act in 1925-26 and it was agreed by all local Governments that the rule-making power should be transferred to the Central Government. In addition the Bill sought to give effect to a number of other changes which had been proposed in the light of experience. The departures of substance which it was proposed to make in the existing law were explained in a separate note on the clauses of the Bill. This opportunity had been taken to re-arrange the whole law. In addition to the "preliminary" portion and the "supplementary" chapter, the Bill contained three separate chapters. Chapter I related to the control of petroleum and Chapter II to its testing, while Chapter III contained the necessary penal provisions and what may be described as criminal procedure. The Chamber offered certain criticisms and suggestions in regard to (1) clause 12-exemption of Government petroleum, (2) clause 16(2)—certification of other test apparatus, (3) clause 25 -confiscation of petroleum and receptacles.

The Bengal State Lotteries Bill, 1933.—In Reptember enquest was received from the Bengal Legislative Conneil Department for an expression of the Chamber's views on the provisions of the Bengal State Lotteries Bill, 1933, by Mr. Banerji, Mr.,c., as introduced in the Bengal Legislative Council in August 1933. The Objects and Reasons attached to the Bill read as follows:—

It is a well-known fact that public health and sanitation in Dengal are in a dawn, and conditions of beginning are deplorable. It is very difficult for the ordinary people to get admission in these benefities, and even in charitable outdoor dispensaries poor people have to pay for medicine in the mufassat. This nax caused a great hardship. Improvement of agriculture and industries is also essential.

These need a large amount of money. In the present state of finance, it is not possible for the dovernment to make adequate provision for all these. Encrement wealth is being drained out of the country by foreign sweep-stakes and also unlicensed lotteries are held in the country serving no useful purpose. It is time for the Government to step in and utilies such money for the benefit of the province.

After consultation with members of the Chamber the Committee intended their opposition to the Bill, being in agreement with the Local Government's view that lotteries are definitely mischievous and should not be encouraged in any way by Government action, chiefly on account of the harmful social effects which State lotteries may produce.

Indian States (Protection) Bill, 1933,-Towards the end of October the Government of Bengal forwarded, with a request for the views of the Chamber on the provisions thereof, a copy of the Indian States (Protection) Bill, 1933, with extracts from the debates thereon in the Legislative Assembly. According to the Objects and Reasons attached to the Bill, experience in recent years had shown that the ordinary law is not adequate to afford States in India the protection they may reasonably expect against activities which may be carried on in British India with the object of subverting, or exciting dissatisfaction towards, or interfering with the administration of such States. The forthcoming constitutional changes, moreover, make it desirable that the authorities in British India should have power to protect units of the Federation from agitation directed against them from British India. Such agitation may involve (a) attacks in the press, (b) the organisation of activities directed against State authority, and (c) the organisation of movements for the entry into a State of bodies of persons from British India. It is considered that the administration of the States which are under the suzerainty of the Crown should be given protection against such activities and the Bill had been prepared with that general object. After consultation with the European Group in the Central Legislature on the subject the Chamber Committee informed the Local Government that they were in general agreement with the objects which the Bill was designed to achieve.

The Imperial Bank of India Act (Amendment) Bill, 1983.—The Chumber Committee, who considered this Bill in consultation with their Timanee Sub-Committee, understand that the measure is necessitated by the proposed transfer to the Reserve Bank of the purely banking functions at present performed by the Imperial Bank of India. The primary objects of the Bill are to modify the control of Government over the Imperial Bank and to remove some of the restrictions on the kind of business the Imperial Bank may undertake: in fact the Imperial Bank may, when this Bill is passed into law, undertake most kinds of banking business

including foreign exchange. At the same time certain amendments had been inserted which were designed to remove defects in the Imperial Bank of India Act, 1920. The Chamber Committee have expressed their approval of the provisions of this Bill.

Presidency Small Cause Courts (Bengal Amendment) Bill, 1933.—In connection with a reference from the Secretary to the Bengal Legislative Council in the matter the Chamber Committee considered, in consultation with their solicitors, the provisions of this Bill. The Statement of Objects and Reasons attached to the Bill showed that the measure was designed to give effect to the recommendation of the Bengal Retrenchment Committee that all applications in the Presidency Small Cause Court should be stamped in a like manner to similar applications in mofussil courts, it being the Retrenchment Committee's view that "there was no reason why litigants in "Calcutta should be in a privileged position in this respect". Apart from the fact that the Retrenchment Committee did not appear to have realised that, although applications have not to be stamped in the Presidency Small Cause Courts as in the mofussil courts, the institution fees of suits in the former are on a higher scale than in the latter courts, the Chamber's solicitors pointed out other reasons why it was undesirable to introduce mofussil practice and procedure into the Presidency Small Cause Courts, and the Chamber Committee accordingly recorded their opposition to the provisions of this Bill.

Bengal Smoke Nuisances Rules: Amendments .-It was stated in the report of the Chamber for 1932 that, after consultation with the interests concerned, the Chamber had taken strong exception, on account of the considerable and unnecessary expenditure involved on launch owners, to the proposed inclusion of a provision in these rules to the effect that the letters of the name of every steam launch or inland steamer should be in block white letters not less than nine inches in height and on a black background. In this connection it is satisfactory to record that the Bengal Government's notification of the 21st July 1933, publishing the other amendments in these rules to which no objections were offered, excluded the proposed new sub-rule to which exception was taken. The local Government also explained that the reason for amending rule 30(2) to provide for the provision of particulars of the kind of fuel used, was to enable the Chief Inspector of the Smoke Nuisances Commission to tender advice regarding the kind of fuel to be used, such as coal, coke, oil or light fuel, which may be suitable, having regard to the type of furnace, flue or chimney contemplated.

The Indian Electricity Rules: Amendments.— During the year under review the Committee have considered, in consultation with their Electricity Sub-Committee, several notifications by the Government of India, Department of Industries and Labour, publishing, in draft form, various contemplated alterations in the Indian Electricity Rules. Among these, the Chamber Committee found it necessary to take exception to the proposed alteration of Rule 62(2), and they put forward, alternative suggestions for the amendment of sub-sections (1) and (2) of Section 62 to meet the position which Government had in mind to after.

In connection with the amendments outlined in Governments notification of 2nd February 1933 affecting (I) Bate 2 (Inclusion of definition of "neutral conductor") (2) Rule 13 (advertisements) (3) now Rule 40 (b) (1), (2), (3), (4) (control of energy) the Committee dealt exhaustively with these in their letter to Government which was duly issued to members, and, in doing so, they suggested that consideration should be given to the desirability of remodelling the whole of the Indian Electricity Rules on the lines of the regulations issued by the Electricity Commissioners in England under the Electricity Eupply Act.

CUSTOWS

Sea Customs Act: Section 30.—At the annual meeting of the Associated Chambers in January 1933 a resolution was passed in the following terms:—

This Association invites the attention of the Government of India to the increasing tendency of the Customs authorities to assesse goods to duty on "market values" under authorities of in Sec. Guissian Act rather than on "landed instructed to the sec. Guissian Act rather than on "landed instructed to exercise (b), and is of the opinion that Customs Officers should be instructed to exercise the conservation absociation (s) all the applied only in the case of staple arter the conservation that succession (s), if not a subject of daily publication in the press, are generally known and readily associationship.

The terms of this resolution, and a copy of the report of the discussion on the subject, were duly forwarded to the Government of India, Central Board of Revenue, who replied to the effect that, after making enquires into the matter, the Board had been unable to find any increasing discussion of the Act. It was stated that care is goods under scotle of the Cate that the state of the cate of the cate

Customs Act, the Chamber consulted that Association in regard in the Central Board of Revenue's reply. The Association explained that the terms of the Associated Chambers' resolution had been brought to the notice of the Calcutta Collector as an indication of the reeting of commercial bodies on the subject, and that the Collector had replied that "the question raised has been and is being "considered carefully, but in view of the wording of section 30 of "the Sea Customs Act it is felt that no modification in the general "attitude of the Customs Department is possible. The case of "particular commodities will, however, be reviewed from time to "time." In the light of this attitude adopted by the Customs Department here, the Calcutta Import Trade Association felt, and the Chamber Committee agreed, that any further discussion of the subject was, for the present, precluded. This position was explained to the Associated Chambers with the remark that particular cases which may be brought to notice from time to time will, however, be immediately taken up by the Calcutta Import Trade Association with the Collector of Customs here.

Assessment to Customs duty of home buying commission paid on imported mill stores.-Towards the close of the year the Indian Jute Mills Association forwarded for such comments as the Chamber Committee might have to make on the point discussed therein, copies of certain correspondence which had been exchanged between (1) a member of the Association and the Calcutta Customs Authorities and (2) the Association and the Calcutta Import Trade Association, regarding the assessment to duty, by the Customs Authorities, of home-buying commission paid on imported mill stores. It appeared from the correspondence that mill stores imported by the member had, for many years passed, been purchased through a certain firm of agents at home to whom a buying commission of a fixed percentage of the value of the goods had always been paid. This buying commission had never been regarded as forming part of the value of the goods for duty purposes, and a separate invoice had always been received in respect of it. Consequently the long established practice, in regard to the payment of Customs duty on such stores, had been to submit to the Customs Authorities only the invoice showing the C. I. F. value of the goods and, on that invoice value, to be charged and pay import duty. The member's home agency was, however, transferred from one firm to another and, on being informed of this fact and having ascertained from the member that buying commission was being paid to the home agents, the Customs Authorities demanded extra duty on certain consignments of mill stores, on the grounds that the buying commission paid, formed part of the real value of the goods under section 30(b) of the Sea Customs Act. In answering this demand the member contended that, since there had never previously been any question of having

to pay duty on buying commission paid to home agents, a change in the nome agents could not in itself possibly warrant an alteration of the pasis on which import duty is calculated. Moreover, the member argued, section 30(b) of the Sea Customs Act states that the real value of the goods is the cost at which goods of a like kind and quanty could be delivered at the same place without any abatement or reduction, and the until stores in question could have been delivered in Calcutta by import dealers for not more than the C. I. F. charges shown by the invoices. The Customs authorities; however, could not accept the contention, that the goods could have been purchased cheaper in Calcutta, as affecting the consideration of the case, and they merely repeated their opinion that buying commission forms part of the cost of the goods and is therefore properly included in the assessable value. Meantime, the member had paid, under protest, the excess duty demanded, and was claiming refunds on all shipments involved. The Calcutta Import Trade Association had expressed agreement with the attitude adopted by the Customs Authorities, namely, that the amount of commission paid to home buying agents forms part of the cost of the goods and must be taken into account in arriving at the real value of the goods under section 30(b) of the Sea Customs Act.

The Chamber Committee could not see how the Customs Authorities could have arrived at any other decision in regard to home buying commission on these imported mill stores, and, in informing the Indian Jute Mills Association accordingly, they suggested a reference to the Indian Tea Association for particulars of a similar case in connection with goods imported into Chittagong on behalf of tea gardens.

Customs duty on re-importation of machinery exported for repairs.-One of the industrial Associations addressed the Chamber in regard to the liability to Customs duty on re-importation of machinery previously exported to home makers for repairs. A case in point was cited where the Customs authorities not only refused to allow machinery which had been exported to the makers in England for necessary repairs to be re-imported free of duty, but had stated that Customs duty would require to be paid on the second-hand value of the machinery when it is brought paid on the second-mand value of the inscriniery when it is industry back into this country. The inequity of charging such double duty on machinery engaged in doing its part in Indian industry was pointed out to the Chamber Committee who were asked to bring the matter to the notice of Government. After carefully examining the correspondence the Committee explained to the Association that it is the general rule that all articles re-imported must pay full duty on their values unless they are private personal property : although if they are re-shipped out of the country within two years of the date of first import, a drawback may be claimed of seven-eightlis

of the duty then paid. Paragraph 21A of the current edition of the Indian Sea Customs Manual reads as follows:—

21.A: Articles exempt on re-importation highle to duty on cost of repairs.—In the case of articles exempt on re-importation, which have been sent abroad for repairs, duty should be recovered on the cost of the repairs plus the amount of freight, etc.

As the machinery under reference did not come within the entegory of "private personal property" it was not exempt from duty on re-importation. This certainly appeared to be inequitable but, if the Customs authorities could have devised some other means of preventing new articles being substituted for old ones which have been sent out of India for repairs, they doubtless would have done 80.

The British Import Duties Act. 1932: Certificates of Origin, Form G .- In the Chamber report for 1932 reference was made to the Chamber's representation to the Government of India in regard to difficulties which were being experienced in connection with the signatures required on certificates of origin in Form G in accordance with the prescribed regulations in respect of goods entitled to preference under the Import Duties Act. 1932. The main object of the Chamber's representation was (1) to draw attention to the difficulties which the Customs procedure raised in view of the refusal to accept a signature per pro, and (2) to ask that 't should be pointed out to the Home Government that the objection to per pro signatures was something entirely novel in business practice having regard to the fact that no person not in a responsible position was ordinarily authorised by his firm or company to sign ner pro. Nothing was heard from Government in the matter until August when Government replied to the effect that a copy of the Chamber's letter had been duly forwarded by Government to the India Office with a request that the difficulties of exporters from India might be brought to the notice of His Majesty's Government in the United Kingdom with a view to the existing forms of certificate being modified in a suitable manner. In this reply the Chamber Committee were disagreeably surprised to learn that the Board of Customs and Excise in England were unable to accent the Chamber's suggestion that a per pro signature should be sufficient "because the Board are not inclined to regard such signatures "as necessarily representing the signature of a responsible member "of the firm or company clothed with authority by his employer so "to sign". But the Board of Customs and Excise went beyond this display of their ignorance of the value of a ner pro signature by procceding to explain that they would accent the signature of a person holding a responsible position such as a Director, Secretary, Manager or chief clerk and refuse that of an officer of the company authorised to sign the firm's name "per procuration"; and it was added that

the Government of India trusted that this would tend to minimise exporters' difficulties! In confirming the Government of India's understanding that powers of procuration are only given to specially trustworthy persons of a firm or company, the Chamber Committee explained that as a general rule, this permission is given where it is required to relieve the partners of a firm or the directors or principal officers of a company of certain routine duties which can equally well or, by reason of their special experience, better be performed by responsible heads of departments. Moreover, they pointed out that a person signing per pro holds a document which can be called for by persons dealing with the firm or company and which gives the person so signing complete power to bind his principal absolutely. The Government of India were requested to explain the foregoing position to the India Office so that the Board of Customs and Excise in England might be made aware of the full value to be attached to ner pro signatures on documents covering goods entitled to preference under the Import Duties Act, 1932 on entry into Great Britain. The Government of India forwarded a copy of these representations to the India Office, and it would appear. from the reply received thereto, that the personal signature of any official of a firm authorised to sign per pro will be acceptable to the United Kingdom Customs Authorities.

Ottawa Trade Agreement: Imports of Indian vegetable oils into the United Kingdom .- Under the Ottawa Trade Agreement six vegetable oils of Indian manufacture. namely, linseed oil, castor oil, cocoanut oil, groundnut oil, rape oil and sesamum oil, receive a preference of 15% while other vegetable oils (including oilseed cake and meal) receive a preference of 10% in the United Kingdom. By the same agreement, Indian groundnut oil and sesamum oil receive a preference of 2 cents, per lb, in British Malaya. In connection with these oils the Government of Bengal, Agriculture and Industries Department, Agriculture Branch, favoured the Chamber with copy of an instructive but lengthy communication from the Imperial Council of Agricultural Research, regarding the steps which should be taken in order that the maximum benefit may be derived from the tariff preferences on these Indian vegetable oils as a result of the Ottawa Trade Agreement. The particulars so received are available for inspection at the Chamber by members who may be interested.

Ottawa Trade Agreement: Preference of 10% on Indian groundnut imported into the United Kingdom.

—With a recent communication the Bengal Government forwarded to the Chamber. for information and any action which might be considered necessary, a very informative letter from the Imperial Council of Agricultural-Research on the subject of the preference

of 10% which India enjoys on imports of Indian groundnuts into the United Kingdom under the Ottawa Trade Agreement. The interesting particulars formished by the Imperial Conneil of Agricultural Research, in regard to the necessity for maintaining the quality of Indian groundnuts at the highest possible level for export purposes, were duly noted by the Chamber Committee who considered the matter in the light of the following figures of exports of ground-nuts from India as extracted from the Seaborne Trade and Navigation Returns of British India:—

		1927 28 tons.	1928-29 tons.	1929-30 tons.	1930-31 tons.	1931-32 tons.
Bengal	 		***		20	3
Bombay	 	141,714	202,864	131,005	143,867	176,024
Sind	 	30	104	112	113	8
Madras	 	471,616	584,241	582 963	457,204	495,911
Burma	 		1,198	77		27

From the Bengal export figures it will be gathered that this particular reference does not concern Bengal to any great extent. Moreover it would appear that the cultivation of groundnuts in Bengal must be on a very small scale as the Agriculture Department does not issue a groundnuts crop report. In these circumstances the Chamber informed the Bengal Government that they did not propose to take any action in the matter.

Ottawa Trade Agreement: Imports of linseed into the United Kingdom .- In August members of the Chamber were furnished with certain correspondence which the Bengal Government had received from the Imperial Council of Agricultural Research and passed on to the Chamber, in regard (1) to the importance of the tariff preference of ten per cent. which has been secured for Indian linseed in the United Kingdom market and (2) the need for devolving to the fullest possible extent the advantages arising out of that preference. The Imperial Council of Agricultural Research now receives from the High Commissioner for India, and passes on to the Agriculture Departments of the different provincial Governments, a weekly cable giving prices of Indian linseed, La Plata (Argentine) linseed and linseed oil, together with a summary of market conditions of these commodities. These weekly particulars are now reaching the Chamber regularly from the Government of Bengal who have been asked to impress upon the Imperial Council of Agricultural Research the extreme necessity of making these weekly reports available as soon as possible after receipt of the High Commissioner's cables. Up to now the Chamber Committee have passed these weekly communications on to the Calcutta

Grain Oilseed and Rice Association, but the papers are also available for inspection at the Chamber by members interested.

Ottawa Trade Agreement Rules, 1932: Conditions for admission at preferential rates.—Early in 1992 the attention of the Government of India was drawn to the omission of any reference to the United Kingdom in No. 4 of the Ottawa Trade Agreement Rules which prescribes, with reference to the conditions for admission at preferential rates, that no article shall be deemed to be the produce or manufacture of any country to which the rules apply unless the Customs Collector is satisfied that it has been consigned from such country and complies with certain conditions. One of these conditions is that where the goods have been consigned from a British Colony, the material produced and labour performed in any other British Colony may be reckoned as though it were material produced or labour performed in the Colony from which the goods were consigned. In accordance with this stipulation it appeared that goods which are the product of a British Colony but which are consigned from the United Kingdom, with or without partial process having been carried out there, are not entitled to the preferential rate. From the Government of India's reply which was circulated to members it was noted that, under instructions which the Central Board of Revenue issued to Collectors, there should be no insurmountable difficulty in securing preferential rates of duty in respect of Colonial goods entitled to preference coming into India via the United Kingdom without undergoing a further process of manufacture or refinement. As regards articles imported into India after undergoing any process of manufacture in the United Kingdom, the Government of India explained that the conditions laid down in rule 4(iii) of the Ottawa Trade Agreement Rules were inserted intentionally, and Government are not prepared to amend the rules so as to permit such goods to enjoy a larger benefit than was intended by the United Kingdom-India Trade Agreement in the application of which the United Kingdom and the Colonial Empire must obviously be treated as separate entities.

Ottawa Trade Agreement: Invoices backed with cortificates of value and origin.— A reference was received from the Collector of Customs, Calentas, in August, regarding invoices backed with certificates of value and origin which are submitted to the Customs Department as evidence of the admissibility of roads assessment at preferential rates of duty under the Ottawa Trade Agreement, and which are at present returned to the importer are the control of the properties of the control of

Customs authorities to guard against fradulent claims for preference but it would also protect importers of genutine Empire goods against fraudulent competition. The Chamber Committee consulted the Calcutta Import Trade Association in the matter and found that importers interests represented by that Association were not disposed to view with favour a demand for an additional copy of these invoices to be supplied for permanent retention in the Custom Houses. The reasons put forward by the Association samplying these additional copies were very weighty ones with which the Chamber Committee were in entire agreement, and the Collector of Customs was informed accordingly. Notwithstanding these objections it is understood that, with effect from 15th January 1934, importers are required, under orders from the Government of India to submit these additional copies of certified invoices to the Custom House.

Infant foods.-In March the Associated Chambers of Commerce of India invited an expression of the views of the Chamber on a suggestion that infant foods which are at present imported into this country as farinaceous and patent foods under serial 14-I, No. 69 of the Statutory Schedule, and are thereby liable to the standard rate of duty of 25% ad valorem, without any benefit from the Ottawa Agreement, should be treated in a category by themselves, for import tariff purposes, and made subject to a reduced rate of duty of 15% or even lower, having regard to the desirability of making these infant foods available to the consuming public in this country at the cheapest possible rate. The Chamber Committee gladly supported the suggestion, and the outcome of the representations since made by the Associated Chambers to the Government of India, Department of Commerce, in this matter, is awaited. The Chamber Committee also extended their approval to a further suggestion that a similar reduction should be made in the case of condensed milk, sweetened full cream, which is extensively used as infant food and which, being much cheaper than the general run of patent infant foods, is largely used by the less wealthy classes

Import duty on sugar.—At the request of the Calcutta Sugar Importers Association, it was arranged for the Bengal Chamber to remove a resolution, at the annual meeting of the Associated Chambers of Commerce in January 1934, in the following terms:—

This Association invites the attention of the Government of India to the critical pointion of the supar import trade caused by the crushing burden of taxation imposed upon it; and, while recognising the need for the adequate protection of the operation of the contract of the superior protection of the contract of the SSS, surcharge imposed as a revenue measure under the nullian Finance (Supplementary and Estenhing) Art. 1001, thereby reducing, the rate of daty from one of Rs. 91 per cet. to one of Rs. 74 per cet. which was the rate of protective that ye examinated by the Indian Trairi Board.

Import duty on motor vehicles.—At the annual general meeting of the Associated Chambers of Commerce of India in January 1933 a resolution was unanimously adopted in the following terms:—

That this Association urges upon Government a reduction of the import duties on motor vehicles in order to give every opportunity for developing the internal communications of the country.

The terms of this resolution, with a copy of the debate which preceded its adoption, were duly passed on to the Government of India, and the Associated Clambers received a reply from the Central Board of Revenue in July to the effect that full consideration will be given to the resolution in connection with the report on the deliberations of the Road and Rail Conference.

Indian Customs Tariff: Newsprint in reels.-In August a circular reference was received from the Associated Chambers of Commerce of India enquiring whether the Chambers would be prepared to lend their support to representations which had been made to the Central Board of Revenue, by certain newspaper organisations in India, for newsprint in reels to be assessed to Customs duty on an ad valorem basis. These newspaper organisations had pointed out that, by assessing both newsprint in reels and newsprint in the flat on a tariff value of 13 annas per lb. irrespective of the fact that the former is cheaper than the latter which has to undergo several more processes of manufacture at the mills, the actual duty on newsprint in reels was 30% to 35% higher than was intended by the legislature. In agreeing to fall into line with the unanimous support extended by the other constituent Chambers, the Committee explained that the paper making intrests in the membership of the Bengal Chamber considered that the matter called for further investigation before making any change. The Associated Chambers addressed the Central Board of Revenue on the subject towards the end of November and, from the tariff values which have since been fixed to come into operation on 1st January 1934, members will have noted that the representations of the newspaper organisations on this question have had the desired

Treaty relations with Nepal.—Under the 1923 Treaty of Friendship between Great Britain and Nepal certain concessions were agreed to by the British Government in the matter of refunds of import duty on goods intended for Nepal. The terms of the treaty do not, however, make any distinction between the countries of origin of the imported goods to which the treaty applies and, as this position was not contemplated in the crimstances which prevailed at the time when the treaty was contracted, the Chamber suggested to the Government of India that, in the changed circumstances, the position might be revised. They pointed out that,

under the Ottawa Agreement, definite preferences have been provided in the case of a large variety of goods imported into India from the United Kingdom and the Colonies, and they suggested that the Government of India might approach the Government of Nepal with a view to the negotiation of a further treaty to the same effect. The Chamber Committee realised, when making their representations, that the intention of the 1923 treaty was not to make a trade agreement but rather to show a definite act of friendship in the direction of allowing the free import of goods into Nepal. and they suggested that this act of friendship might well be acknowledged by the Government of Nepal entering the Imperial Economic circle and concluding an agreement on the lines of the Ottawa Trade Agreement. The Government of India acknowledged these representations in July, with the remark that they did not consider the time was opportune to take up the question of the revision of treaties with the Nepal Government, and the Chamber Committee did not pursue the matter further.

Annual revision of the Import and Export Tariff Schedules.-In accordance with the established practice the Director-General of Commercial Intelligence & Statistics addressed the Chamber with regard to the annual revision of the tariff valuations in Schedules II and III of the Indian Tariff Act, 1894 as subsequently amended : he forwarded a copy of the proposed provisional rates, and the Chamber appointed a Special Committee to consider these. The Committee consisted of the following gentlemen:—Mr. J. Reid Kay (Vice-President of the Chamber) Chairman; Mr. T. Parker (Vice-Chairman, Calcutta Import Trade Association); Mr. J. W. Goodyear (Chairman, Calcutta Sugar Importers Association); Mr. B. Thornton (Chairman, Indian Engineering Association); Mr. C. R. Rasmuss (Chairman, Calcutta Hides & Skins Shippers Association); Mr. R. W. Mellor (Chairman, Indian Paper Makers Association); Mr. W. E. Bailey (Messrs. Shaw Wallace & Co.); the Hon'ble S. Butler (Messrs, Ralli Brothers, Ltd.); Mr. E. W. Cave (Messrs. D. Waldie & Co., Ld.); Mr. B. L. H. Coles (Messrs. Turner Morrison & Co., Ld.); Mr. A. E. Dalmahoy (Messrs. McLeod & Co.); and Mr. B. E. Mallock (Messrs, Gillanders, Arbuthnot & Co.).

MARINE.

Indian Merchant Shipping (Second Amendment) Bill, 1933.—In the report of the Chamber Committee for 1939 it was stated that this Bill, which was introduced in the Legislative Assembly in December 1932, was designed to give effect to the ratification, by the Government of India, of the International Convention for the Safety of Life at Sea 1932, and the International Convention regarding Load Lines 1930, and to carry out certain. other amendments in the Indian Merchant Shipping Act which had been noted down in the past for legislation. The Shipping Sub-Committee of the Chamber offered criticism of section 242(a)(1) which the new clause 30 of the Bill proposed to insert after section 242 of the Act, on the ground that this section as worded relieved certain vessels from the obligation of fully complying with the requirements of the International Convention for the Safety of Life at Sea 1929. The Government of India admitted that this proposed new section was defective inasmuch as it imposed the requirement of a wireless direction finding apparatus on such ships only as are plying on international voyages, whereas under the Safety Convention the apparatus is to be provided on all passenger ships of 5,000 tons gross or upwards. Government promised to give effect to the necessary amendment when the Bill came under consideration by the Select Committee during the August Session of the Assembly and, in this connection, it is satisfactory to record that this promise was implemented by the words "when proceeding from any port or place in British India to any port or place "outside British India" being omitted from section 242A(1) before the bill received the assent of the Governor-General on the 21st September 1933.

Indian Merchant Shipping Act, 1923: Pilgrim Ships Rules, 1933.—These Rules which purport to give effect to certain recommendations of the Haj Enquiry Committee which sat and reported in 1929, were issued in draft form in August and the views of the Chamber were sought by the Government of Bengal in regard to them. The Managing Agents of the Bombay and Persia Steam Navigation Co., Ld., Bombay, prepared an exhaustive memorandum setting out very weighty objections to the adopt on of the rules as drafted, and with these objections the Shipping Sub-Committee of the Chamber found themselves in entire agreement. When forwarding a copy of this memorandum to the Government of Bengal and associating themselves with the views expressed in it, the Chamber Committee laid emphasis on the drastic and seemingly impracticable nature of several of the proposed changes, and they drew attention to the obvious necessity for delaying the introduction of the rules during the ensuing Haj season and antil such time as investigations and experiments had been made in order to ascertain how far it was reasonable and practicable to give effect to the proposed rules. Moreover it was pointed out that it was by no means certain that these changes would be acceptable or of real benefit to the pilgrims, quite apart from the serious effect they might have on the shipping companies who, on account of the expense to which they would be put, might be forced to increase their fares. The Chamber therefore offered the strongest possible objection to any of the rules being introduced before the ensuing pilgrim season. They also urged that the whole matter should be held in abeyance until the objections raised to the proposed rules had been recondered both by Government and the Chamber. Notwithstanding these objections the rules as drafted were issued in final form in the Government of India, Department of Education, Health and Lands notification of the 17th October 1933.

Merchant Shipping: The new International code of signals.—By favour of the Government of Bengal, Marine Department the Chamber furnished shipping interests with copies of the Local Government's Press Communique dated 25th November 1933 regarding the introduction of the new International code of signals on the 1st January 1934 and the revised allotment of ships signal letters.

Marking of sub-division load lines.—The Committee of the Chamber had under consideration, in consultation with the Shipping Sub-Committee, a reference from the Principal Officer, Mercantile Marine Department, Calentia District, inviting their views on two points raised in a note prepared by the Board of Trade on the subject of sub-division load lines. These points may be stated briefly as follows:—

- (a) whether passenger steamers loading in fresh or partially fresh water should be permitted to use the fresh water allowance prescribed under the rules of the Load Line Convention; and
- (b) whether allowances should be granted in respect of fuel, etc., consumed by sea-going passenger steamers which make long voyages in rivers or inland waters before reaching the sea.

Beyond the mere statements (1) in respect of (a) that it is the aces that, if the sub-division load line is submerged either in fresh or salt water, the protection afforded by the sub-division of the slip is correspondingly reduced, and (2) in respect of (b) that as at present advised His Majesty's Government are disposed to think that the grant of these allowances in respect of fuel, etc., would not be justified, 'in view of the fact that in many cases "they would involve the submersion of the sub-division load line by "a considerable amount" on indication was given by the Board of Trade as to why these questions have now been raised. The Chamber Committee gave their careful consideration to these matters, in consultation with the Shipping Sub-Committee, and they informed the Principal Officer, Merantile Marine Department, Calcutta Branch, that they could not see any justification for the withdrawal of any of the allowances for fresh water and inland nayization at

present enjoyed by passenger steamers in relation to draft nuder the rules of the Load Link Convention. In the opinion of the Chamber, vessels are already sufficiently penalised by the subdivisional load line regulations, and the Clamber protested strongly against the proposed withdrawal of these fresh water allowances, particularly in the absence of any reason to justify and and a particularly in the absence of any reason to justify and and the pointed out that, owing to the limitation in drafts, extendly in the case of deep ships, it is seldom possible in Calcutta to take full advantage of these allowances, but this state of affairs may advantage of these allowances, but this state of affairs may always obtain and there are other river ports o.g., Rangeon, Moulmein, etc. which are involved.

Merchant Shipping, the Chamber pointed out, has not only been badly hit by the world-wise depression of the last few years, but it has also suffered the additional budens imposed on it from time to time. Any proposals, therefore in the sum of the manner suggested, by the withdrawal of the oxisting solutions, the suggested by the withdrawal of the oxisting of the carrying and earning capacity of more specials, would receive stremous opposition from this Chunher unless it could be proved that the withdrawal of these allowances is in practice essential for the safely of the vessels.

New Howrah Bridge: Provision of tramway tracks.-In 1927 the Chamber was consulted by the Calcutta Port Commissioners with regard to the expediency of providing, in connection with the new Howrah Bridge, for a double tramway track. Up to that time it had been contemplated that the new bridge should provide for tramways, and in 1922 the Chamber expressed the view that such provision should be made. But when dealing with the matter in 1927 the Chamber Committee felt that the great development of motor bus traffic that had taken place materially altered the situation and that tramway tracks would handicap the free movement of traffic, particularly at the approaches to the bridge. They were accordingly not disposed to favour provision for rail tramcars, although they did not then consider the same exception need be taken to the provision of a trackless tram system over the bridge. The Calcutta Tramways Co., Ld. addressed the local Government on the subject in September 1932 when they argued the case for the provision of tramway tracks. And in connection with these representations the Chamber Committee recognised that the determining factor must be the width of the bridge. that is to say, given a bridge of sufficient width, they would not be disposed to take any exception to the provision of tramway tracks. notwithstanding the opinion expressed by the 1927 Committee of the Chamber which, as a matter of fact, rested entirely on the basis of whether or not tracks would interfere with the free movement

of traffic. But as the 1932 Committee understood the position, the additional expense involved in making the bridge sufficiently wide to carry trams without inconvenience to the general traffic would be such as might very well not be justified, they merely placed Port Commissioners intimated that their consulting engineers had submitted revised estimates, for a new Howrah bridge with a 60 foot roadway, which indicated that the construction of a new bridge. of a cantilever type, could be financed from the sources of revenue provided by the Howrah Bridge Act, 1926. The Commissioners explained that the question as to whether trams should be allowed to cross the bridge had again been raised and that no progress could be made with the construction of the new bridge until this question had been settled. They pointed out that the 1928 decision against provision being made for trams was in accordance with the opinions expressed by the Commissioner of Police, the three Chambers of Commerce and the Corporation of Calcutta; and in this connection the new Howrah Bridge Commissioners enquired whether the present Committee of the Chamber adhered to the opinion of their predecessors in office on this question. After considering these matters in the light of the information now furnished by the Commissioners, the Chamber Committee realised that the indications of the growth in bus traffic which influenced their predecessors in office in deciding against making provision for trams on the new bridge, no longer obtained as the tramear has now regained much of the traffic which was lost to the bus. The points to be considered in dealing with the question were carefully noted and the Chamber Committee replied to the three specific questions put to them, as

- The Committee now consider that provision should be made for trams on the new bridge.
- (2) As the Committee see no intrinsic objection to trams crossing the bridge, they consider it desirable, but not essential, that there should be at least six traffic widths available for other traffic in addition to the space occupied by trams.
- (3) The Committee consider it desirable that trams should be allowed on a 60 foot readway, even if financial conditions would not permit of six traffic widths for other road traffic in addition to the space occupied by trams.

Weather working days in Calcutta for Coal, Salt and General cargo.—In response to an enquiry as to the hours at which a working day begins and ends for coal, salt and general cargo in the port of Calcutta, the Chamber Committee replied, after reference to the Shipping Sub-Committee in the matter, that a working day for coal steamers is 6 a.m. to 6 P.M. and for salt and general cargo steamers 7 a.m. to 5 P.M. according to the established custom of this port.

The Bengal Waterways Bill, 1933.-In paragraph 292 of their report dated 14th April 1928 the Royal Commission on Agriculture in India recommended the appointment of a Technical Committee of Experts to examine and report on the advisability of setting up a Provincial Waterways Board in Bengal. The Government of Bengal accepted the recommendation and, after making an announcement to this effect in the Bengal Legislative Council in March 1929, they appointed a Committee of Experts known as the Irrigation Department Committee 1930. One of the terms of reference was to consider the advisability of the formation of a Provincial Waterways Board. The Irrigation Department Committee recommended that a Board of Trustees representing commercial and public opinion should be created by statute to take over the navigable waterways in Bengal from the Irrigation Department and maintain them throughout the Presidency. The detailed recommendations of the Irrigation Department Committee, as contained in Chapters 9, 10, 11, 12 and 13 of their report, were considered by the local Government whose decisions were embodied in the form of the Bengal Waterways Bill, 1933 which was duly introduced in the Bengal Legislative Council and referred to a Select Committee on which the Chamber was represented by Mr. C. R. Sumner and Mr. W. H. Thompson. When the report of the Irrigation Department Committee was before the Chamber Committee in 1930, they made several suggestions to the Government of Bengal including (1) that inland steamer companies should be granted representation on the Trust : (2) that the Bill should provide definitely for a whole-time paid Chairman of the Trust; (3) that the Board should consist of seven persons, including the wholetime paid Chairman and two representatives of the Bengal Chamber; and (4) that in fixing the sources of revenue of the Trust great care would require to be taken to maintain the finely-adjusted balance between the various forms of traffic, as normally handled by the inland steamer companies, the railways and the country boats. None of these suggestions appeared to have been adopted in framing the Bengal Waterways Bill and the inland steamer companies represented this position to the Chamber with a view to additional investigations being undertaken before the Bill was allowed to make any further progress. A Special Sub-Committee comprising representatives of tea, coal, jute mills and the inland steamer companies was formed to consider the position and it was found that the Bill was seriously defective in several directions. It was subsequently arranged for the Hon'ble Member in charge of the Irrigation Department to receive a deputation possessed of expert knowledge of the technical difficulties which gave rise to the criticisms which the Special Sub-Committee desired to place before the Select Committee. These criticisms were submitted to the Select Committee in the form of memoranda (I) by the inland steamer companies and (2) by the Chamber Committee, and the deputation placed their case before the Select Committee in the Bengal Legislative Council House Committee room on the 14th November 1933. The Bill with the Select Committee's report thereon, including notes of disease by the two representatives of the Chamber, is expected to come forward for consideration in the January 1934 resistion of the Bengal Legislative Council.

Indian Dock Labourers Bill, 1934.—The Chamber received from the Government of Bengal certain correspondence from the Government of India on the subject of the draft convention and relative recommendations concerning the protection against accidents of workers employed in loading or unloading ships, as adopted by the International Labour Conference in 1929. These papers showed that, as the weight of opinion expressed in 1930 was in favour of the ratification by India of the draft convention and of the acceptance of the two connected recommendations, the Government of India had decided to undertake the necessary legislation but subsequently found it necessary to postnone action until a decision had been reached, at the International Labour Conference in 1932, in regard to certain modifications which were required in the draft convention. A revised draft convention and connected recommendation were subsequently adopted by the International Labour Conference and, having decided to ratify this draft convention on behalf of India and to accept (1) the recommendation adopted in 1929, concerning the consultation of workers' and employers' organisations in the drawing up of regulations and (2) the recommendation adopted in 1932 concerning reciprocity, the Government of India prepared a Bill, called the Indian Dock Labourers Bill, 1984, for introduction in the Indian legislature, to give effect to the draft convention and recommendations. In response to the Bengal Government's request for the views of the Chamber on the provisions of this Bill the Chamber Committee, after consultation with the Shipping Sub-Committee in the matter, replied that, although it was true that they were against the ratification of the convention in 1930, they now recognised that the weight of opinion was in favour of ratification. The amendments given effect to in the revised convention were, in the opinion of the Committee, in the nature of improvements, and the Chamber accordingly took no exception to any of the provisions of the draft Bill but suggested that the period of ten years laid down under Article 22 appeared to be too long and might be reduced to five years.

Calcutta Port Trust Charges: 1933-34.—Towards the end of May 1933 members of the Chamber were circularised with

copies of the Chamber Committee's letter of the 16th May 1933 to the Chairman of the Calcutta Port Commissioners, putting forward the Chamber's suggestions for alternative charges, on a tonnage or unit basis, to take the place of the charges on an ad valorem basis which were introduced, with effect from 1st April 1933, in order to provide the Commissioners with additional revenue, amounting to Rs. 25 lakhs, for the requirements of the port of Calcutta during 1933. It was inevitable that there should be a certain amount of dissatisfaction in some quarters, however fair these alternative proposals, taken as a whole, might appear to be; and several members of the Chamber interested in pig iron, manganese ore, salt and jute, offered objections to the Chamber's suggestions. These objections were duly communicated to the Commissioners who had necessarily to consult other interests before coming to a decision in regard to this Chamber's recommendations. Early in October, however, it was learned that the Commissioners had recommended to Government, and Government had sanctioned the adoption of the proposals put forward by this Chamber with the following exceptions:—(1) the ad valorem toll would continue to be levied on pig iron; (2) the new surcharge on salt would be one anna per ton instead of four annas per ton; (3) the new surcharge on timber would be six annas per ton instead of four annas per ton; (4) flour, atta and bran would be included with wheat, seeds, etc. and be charged four annas per ton but, like these commodities, would be exempted from the surcharge of 12½% on the river due. The revised charges came into force on the 1st November 1933 and the Commissioners' notifications in this connection were published for the information of members in the Chamber's circular No. 416 dated 11th October 1933.

Calcutta and Eastern Canals: Sunderbans steamer route toils.—Towards the end of the year the Inland Steamer Companies sought the Chamber's support to their representations to the Government of Bengal regarding the latter's proposal that the toils payable by steamers or flats passing through the lower Sunderbans chambels shall be increased from Rs. 10/- to Rs. 20/- each per alger trip and that barges shall be charged at Rs. 3/- instead of Rs. 3/- per trip. As it appeared to the Chamber Committee that the Inland Steamer Companies had put forward good grounds for their protest against the introduction of these proposed increased charges, without full investigation being made into the several important factors advanced for consideration with heave to establishing the equity or otherwise of the proposals in the care to establishing the equity or otherwise of the proposals in the Canada of t

Fees for deratisation and deratisation exemption certificates.—In the report of the Chamber for 1932 reference was made to the correspondence which had passed between the Chamber Committee and the Government of Bengal, Local Self-Government Department, regarding the unduly high scale of fees prescribed for the grant of deratisation and deratisation exemption certificates to vessels. In January the Local Government explained that the Government of India had decided not to review the existing scale of fees for deratisation and deratisation exemption certificates until the financial result of the first year's working of the scheme was known. This was followed by a letter from the local Government in October intimating, in partial modification of their previous year's orders on the subject, the following decision in regard to these views:—

- (a) In applying the scale of fees to an oil tanker steamer the cubic expacity of oil fuel, bunker spaces and oil copy tanks should not be taken into account in calculating the cubic capacity of the ship for the purpose of determining the fee to be charged for the grant of deratisation and deratisation exemption certificates;
- (b) In cases in which ships are deratted by the owners of ships or agents by means of their own apparatus or at their own cost the fee for the grant of a deratisation certificate should be the same as that prescribed for the grant of a deratisation exemption certificate; and
- (c) In view of the statutory obligation in respect of compulsory fumigation before each voyage, pilgrim ships should be exempted from payment of any fee.

These modifications were noted with satisfaction. Towards the and of October the Chamber Committee asked the local Government to favour them with particulars of the financial results of the first year's working of the scheme in order that they might see for themselves whether reductions in the scale of fees were justified by these results. In this connection it will be remembered that the scale was introduced with effect from 1st January 1932 and the result of the first year's working would therefore be known to the local Government. These results have not yet been furnished to the Chamber, but the Calcutta Liners Conference have since passed on to the local Government the strong objections recorded by the Lines in the Conference to these excessive charges, and enquiry has been made as to when the Lines may expect a reduction to be made on a basis more consistent with the amount of time and labour actually involved.

Proposed removal of the Mutlah and Pilot's Ridge light vessels: Provision of directional wireless facilities.—In December 1932 the views of the Chamber were invited by the Calcutta Port Commissioners in regard to a proposal to remove the Mutlah and Pilot's Ridge light vessels as being no

longer necessary under modern conditions, and to provide in their place two omni-directional Marconi wireless beacons at Saugor Island and Khardah Road respectively, thus supplementing the assistance now given to ships by the Fastern Channel light vessel, although this light vessel was believed to be sufficient in itself for the satety of ships. The net saving to the Commissioners by the adoption of these proposals was estimated at Rs. 43,000 per annum. but capital expenditure amounting to its. 5 lakhs was involved in the replacement of the two vessels which would otherwise have to be replaced within the next few years. The papers were referred in the first place to the Shipping Sub-Committee of the Chamber who recommended (1) that the proposals should not be accepted until the opinions of the Masters of vessels visiting the port and also of the local Marine Superintendents had been obtained and (2) that the attention of shipping companies should be drawn to the Merchant Shipping (Safety and Load Lines Conventions) Act 1932 whereby the new wireless rules required a watch to be kept by an operator only at specified hours—a position which might possibly discount to a considerable extent the value of the Commissioners proposals. Moreover, as the weather conditions at the Sandheads during the South West monsoon are such as to hamper wireless work, the Sub-Committee considered that this fact should be borne in mind; the Sub-Committee also suggested that, after the opinions of shipmasters had been obtained, a special Sub-Committee should be formed, with technical advisers, to examine the question generally. These points were brought to the notice of steamship companies when inviting their views on the proposals. At it was evident from the replies received from the shipping companies mostly concerned with the shipping of the port that there was a very strong consensus of opinion against the proposal to remove the two light vessels, the Chamber Committee did not consider it necessary to form the Sub-Committee, suggested by the Shipping Sub-Committee, as they felt that the weight of opinion already given against the proposal was sufficient not to warrant any further action being taken by the Commissioners in the matter; and they informed the Commissioners accordingly. For several reasons the Commissioners could not agree with the Chamber that the proposals should be dropped and, at their request, the Chamber Committee appointed the following Sub-Committee to meet representatives of the Commissioners for a discussion of the proposals in the light of the opinions already received in regard to it :--

- Mr. A. O. Brown, Messrs. Mackinnon, Mackenzie & Co., Chairman of the Shipping Sub-Committee of the Chamber.
- (2) Mr. G. V. Lloyd, Messrs. Turner, Morrison & Co., Ld., Member of the Shipping Sub-Committee of the Chamber.

- (3) Captain R. Liddle, Marine Superintendent, B. I. S. N. Co., Ld.
- (4) Captain A. Jack, Marine Superintendent, A. S. N. Co., Ld.
- (5) Captain P. Forsyth, Marine Superintendent, "City" Line.
- (6) Captain T. R. Kidd, Marine Superintendent, Messrs. Andrew Weir & Co.

with Mr. N. B. Wheeler, Superintendent of the Marconi International Marine Communications, I.d., in attendance to answer questions in connection with points affecting directional wireless in a limit of the connection of the control of the control of the control attend. The following points were put forward by the Commissioners for consideration at the meeting:—

- (1) Would the removal of either the Mutlah or the Pilot's Ridge light vessel, or the removal of both, endanger the safety of ships making the port?
- (2) If the reply to (1) is in the negative would the removal of either or both the light vessels inconvenience ships, and, if so, to what extent?
- (a) If the inconvenience would be experienced only during the south west monsoon, as some of the replies indicate, presumably the inconvenience would only be experienced during the day and it might be met by placing large house.
- (b) To what extent would the inconvenience be removed by the provision of omni-directional Marconi wire-

The meeting was held in November and, from the proceedings of the meeting which were issued to Steamahip Companies, it will have been noted that the proposal to erect two Wiresens Streethead Finding Stations and to disense with the Mutlah and Station and the disense with the Mutlah and the light vessels did not meet with approval as it was considered that the Mutlah inglet vessel, made the season of the approaches to the River Hooghly. The difficulties of the approaches to the River Hooghly ware disensed, and the opinion of those present was unanimous that he area in the vicinity of the Pilot Ridge light vessel offered less danger than the vicinity to the Pilot Ridge light vessel offered less danger than the vicinity to the castward of the Mutlah light vessel on account of the better line of sundings obtainable in the vicinity of the Pilot's Ridge. It was also considered that, during the foul weather period when low visibility was prevalent, the risks were

if anything greater during daylight hours than during hours of durkness. A proposal was made and generally accepted that the approaches to the Hooghly would be served with two light vessels, provided one of them had a light with a radius of 20 miles thus providing a line of lights with two light vessels almost similar to the facilities offered by the present arrangement of three light vessels. Broposal, the pointed out that, to give the fullest advantage to this proposal, the light vessel with a 20 miles range should be moved further over to the westward. The Deputy Conservator suggested that, with one light vessel and a line of buoys extending to the eastward and westward of the light vessel, it might be possible to dispense with two additional light vessels, but this proposal was not acceptable to any of the Marine Superintendents present, it being the opinion of the meeting that buoys were too difficult to pick up and particularly so during had weather with a breaking sea.

The decisions of this meeting in regard to the Commissioners' points as recorded earlier in these proceedings may be summarised briefly as follows:—

- (1) and (2) It is proposed that, in place of three lightships two might suffice provided or a has a light of 20 miles range and the position is such that the lights will intersect.
- 2(a) Buoys are not regarded as satisfactory and the inconvenience would be greater dring the day.
- 2(b) It is not an icipated that there v. If he any inconvenience.

It was subsequen by ascertained and in imated to the Steamship Companies that the proposal regarding a light vessel to give a 20 mile range was considered impracticable.

The discharge of petroleum products in the port of Calcutta.—At present all importations of petrol and kerosene by sea into the port of Calcutta are discharged at Budge Badge, but the depot there is now, practically speaking, fully occupied by the companies which have been received unable at present to meet the demands Port Commissioners for years been doing this business, and the Port Commissioners for seminaries for similar facilities. The depot at Badge Badge cannot be extended except at probibitive cost, and there of the production of the pro

expression of opinion was invited as to the desirability of allowing the discharge of petroleum products in the Dock. The Committee referred the papers to the shipping, oil, and insurance interests concerned, for an expression of views which were duly received and passed on to the Commissioners for consideration, particular attention being directed to certain aspects of these views which appeared to warrant special attention. In the first place it was pointed out that, while the Shipping Sub-Committee of the Chamber had not offered any definite objections to the proposal, provided ordinary reasonable precautions were taken, they had pointed out how established British petrol companies stood to be seriously affected if newcomers to the port were to be permitted to discharge their petroleum in the docks; and it was suggested that the charges to be paid by the newcomers for these facilities should be such as would ensure that they would not have any advantage over oil which must be landed into the Budge Budge depots. In the second place the established oil companies, while admitting the ever present danger of fire in the discharge of petrol, explained how they, while minimising this danger by strict discipline, supervision and adherence to fire precautions on board their own steamers, could not youch for the safety guards on other carrying vessels. In the third place, local fire and marine insurance interests were definitely opposed to the proposal on very substantial grounds, while lastly the shipping interests represented by the Calcutta Liners Conference were all opposed to the proposal on account of the grave risk to shipping which would be involved.

Customs Sunday working fees: (a) List of exemptions.
—In the report of the Chamber Committee for 1932 reference was
made to correspondence which had been exchanged between the
Chamber and the Associated Chambers of Commerce in regard to
the desirability of expanding the list of exemptions from penalty
fees under certain moditions. The Associated Chambers and addressed
the Central Board of Revenue on the subject in October 1932 putting
ferward the following suggestions:—

- (a) that the list of exemptions from penalty fees should be extended to cases where a vessel is compelled to work in order that she may vacate her berth and make room for a waiting vessel or for other similar reasons;
- (b) that a lower fee should be charged when Sunday work takes place only for a short time after 6 A.M.;
- (a) that in ports where in addition to the penalty fee another fee of Rs. 200 is charged for keeping open the gates, should this be required, the gate fee should be abolished or at any rate reduced and only one fee per

gate charged, the amount being divided among the firms using the gate; and

(d) that the existing procedure at Cocanada in the matter of "boat passing" requiring a minimum of two tally clerks even for one or two boats should be modified so us to reduce the expenses of agents.

Nothing was heard in regard to these representations until May 1933 when the Associated Chambers forwarded a copy of a reply they had received from the Central Board of Revenue. In that reply the Board dealt with the representations as follows:—

With regard to (a) I and directed to say that the Central Board of Revenue, while admitting that the rule may occasionally operate inequitably, finds some difficulty in devening a formula which will not lead to vessels easign a face which, will not lead to vessels easign a face which, will not lead to vessels easign a face which, Collectors of Custom, forly. The Board has, however, decided to authorise the Collectors of Custom, forly. The board has powered, decided to methorise the collectors of Custom, forly and the collector of Custom, forly and the collector of Custom, for the collector of Custom, forly and the custom of Custom Custom of Custom Cust

As regards (b), the Board regrets that this concession cannot be allowed. The object of Sunday fees is to minimize Sunday work in the interest of shirps officers and crew and shore labour, as well as of Customs officers, and even a short period of work on a Sunday is an encroachment upon the leaves of these classes.

With regard to (c) the Board agrees that no gate fee should be levied from the agent of a steamer which had paid a penalty fee, when the gates are opened to pass cargo for shipment by that steamer.

As regards (d), your letter does not correctly quote the distaing rule in respect of 'bast passing' at Covanada. The actual position is that only one tally berk is posted by the control of the control

The Board has also decided that no penalty for should be charged whon ship's machinery or tackle is discharged or shipped under cover of machinery passes, provided that no supervision over the transactions is required by the rules.

After consultation with their Shipping Sub-Committee in regard to these replies the Chamber Committee were agreed that nothing would be gained by pressing the matter further. The position has been explained, however, to all Calcutta steamship agents who have been recommended to keep a note of any cases of hardship so that when the Board reconsiders the matter at the onl of the six months period mentioned in paragraph 2 of their earlier quoted above, the Chamber may be in a position to make out a case should this be considered necessar.

(b) Crown overtime.—In the course of consideration given to the disposal of the Customs fees which are levied in respect of vessels working in the ports on Sundays, the Chamber Committee had

occasion to refer to the report of the Sub-Committee of the Standing Finance Committee which the Government of India appointed to deal with the question of the principle on which grants should be made from these Sunday fees, and their attention had been directed to correspondence which passed in 1931 between the Government of Bengal, Commerce and Marine Departments, and the Seamen's Welfare Association, Calcutta, in connection with the recommendations in the Sub-Committee's report. The second of these recommendations was that before the proceeds of these fees were distributed "Crown overtime" should be deducted. On this point the Chamber Committee invited the Government of India to give a precise definition of what was embraced in the term "Crown overtime" as, in addition to Sunday fees levied, ships were being charged separately with the fees of Preventive Officers at overtime rates. And in view of this it could only be concluded that "Crown overtime" included payments that bore no relation to the services rendered to the ship that had already been mulcted in an overtime fee. The Central Board of Revenue replied to these representations as follows :--

I am directed to say that the term "Crown overtime fees" may be understood to mean for duties performed by Customs officers:—

(a) on ordinary days, for periods in excess of their regular working hours,

(b) on holidays or Sundays,

when such duties are not performed at the direct request of a morehant, but when the officer is appointed for departmental reasons, including the maintenance of a free service between souries and smost. "Cross no ordings" is that distinguished for the contraction of the contract

These definitions indicated clearly that the Customs Sunday fees find had been utilised as a convenient fund out of which to pay fees to Customs officers for overtime performed on ordinary days, or on holidays when such fees cannot be recovered from any other source. In pointing this out to the Central Board of Revenue the Chamber Committee wrote as follows:

At the meeting which the Shipping Sub-Committee of the Clamber had with Mr. A. H. Labyeb, Calla, Lica of the August 1973 to there care an execution in connection with Castona Strady or the August 1973 to the saw a matter of opinion as to whether Craws over curvature was properly debitable to a matter of opinion as to whether Craws over curvature was properly debitable to Strady fees fund. The Sub-Committee of the Standing Finance Committee, which was appeared by the Government of India to deal with the question of the principles

on which grants should be made from the 'sin-lay penalty fees, recommended, however, that "Crown overtime" should be deluted from this fund as in the mendation of the Standing Funnee Committee, even callbought the procedure seems to have been followed since 1931, prior to which date presumably Crown Overtime as charged to General Revenue. In the opinion of the Chamber there is no justification for debting the Sendary Fee Fund with the clearges indicated in your justification for adulting the Sendary Fee Fund with the clearges indicated in your former than the committee of the fact of the sendary's milk these clearges would appear to be a fair charge against General Revenue.

Albungh cridenes from past recode cannot be quoted in support of this view, the Committee understand it was the original intention that the Somaly recode classifier of the committee would therefore urge that this quotient by distributed among shipping charities. The Chamber Committee would therefore urge that this quotien by further favourably considered by the Government of India and the result communicated to this Chamber at the earliest opportunity.

In response to these further representations the Board furnished the following figures in regard to (a) receipts from Sunday fees, (b) payments as Crown overtime, and (c) payments to various institutions as grants-in-aid, during 1932-33:—

	SUNDAY FEES COLLECTIONS.	PAYMENTS OF CROWN OVERTIME.	GRANTS-IN-AID TO INSTITUTIONS.		
Calcutta	Rs.	Rs.	Rs.		
	49,200	59,140	33,500		

while it was also stated that, for the year 1933-34, the sum of Rs. 1,01,000 had been provided as grants-in-aid, and that it is not likely that more than a small part of the payments of Crown overtime will be made from Sunday fees. With regard to the closing paragraph of the Board's reply in which it was stated that the Central Board of Revenue did not consider it would be wise, at the present juncture, to reconsider the present procedure under which recurring grants-in-aid on the existing scale are given first call on Sunday fees, leaving the balance to be allocated to Crown overtime, the Chamber Committee explained that while they were not altogether satisfied with this understanding, they were prepared to accept it provided the Board would keep the Chamber advised, year by year, of the disposal of receipts from Sunday fees at Calcutta and other Indian ports, so that the position may be kept prominently before the Chamber. The Board has agreed to furnish the Chamber with these particulars annually, on application being made for the information, and due note has been taken of this arrangement.

Weather working days: Chamber Ruling No. 4.— In the report of the Chamber Committee for 1932 members were informed that the question of amending the procedure in connection with the declaration of weather working days was under consideration. For the reasons stated therein, it was considered desirable

to arrange for the amendment of the ruling so that there should be authority for the Chamber, under the procedure covered by the ruling, to make a "weather" declaration with regard to any day, whether already excluded from the list of working days or not. In view of the fact that the office of the Principal Officer, Mercantile Marine Department-formerly the Port Officer-is not open on Sundays and holidays, the Collector of Customs was asked whether it would be possible for him to co-operate in the matter. The Collector kindly offered his co-operation with a view to obtaining information on which it would be possible to decide whether particular days should be declared weather working days or not; and it became necessary to obtain the agreement of members to the substitution of his name for that of the Port Officer in the ruling. A circular was accordingly issued to members, and as no objections were received from members with regard to the proposed alteration in this ruling, the necessary steps were taken, with the approval of the Collector of Customs, to introduce the amended ruling under which all future declarations in regard to weather working or nonweather working days are now made. The amended ruling No. 4 was adopted by the Committee of the Chamber at their meeting on the 2nd May 1933 and reads as follows :-

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

"Working days" exclude Sundays, Christmas Day, Good Friday, and such gazetted public helidays are may be declared by the Bengal Chamber of Commerce as helidays recognised by the Chamber under Charter Parties and Shipping Orders.

"Weather working days".—The Committee of the Chamber will, in consultation with the Collector of Customs, decide what may or may not be considered a weather working day.

After a vessel goes on demurrage all time counts.

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

Vizagapatam Port: Rules and rates for the admission of ocean going vessels.—The new Inspent of Vizagapatam was opened to traffic early in October and the relative rules and rates for the admission of ocean going vessels have since been published for general information copies being also available from the Vizagapatam Port Authorities.

Indian Merchant Shipping Act, 1923: Standard quality of ghee rations for Indian seamon.—In the report of the Chamber for 1932 reference was made to the Chamber's representations to the Government of India, Department of Commerce, regarding the desirability of recognising, at all ports in India, a uniform standard of quality in regard to the supply of

ghee rations to Indian seamen under the provisions of the Indian Merchant Shipping Act, 1923. The Chamber recommended that the standard prescribed by the Government of Bengal, Public Health Department, under the Bengal Food Adulteration Act, 1919. and accepted by the Port Health Officer, Calcutta, as being in every way suitable, should be adopted universally at Indian ports. Difficulties experienced by shipping companies, through the requirements of one port differing from those of another port, were brought to the notice of Government throughout the past year. As the Committee understand it, the position now is that the Government of India have decided that any certificate of standard of quality granted by the Health Officer at one port in India shall be valid at any other port in India for a stipulated period, and that the delay in the issue of the necessary orders is due to the Government of India having had to wait for replies regarding the system to be adopted for the scaling of the samples. In asking Government to confirm this understanding the Chamber Committee have pointed out that, unless and until steps are taken to ensure that effect is given to the Government of India's views on this question, the position will remain unsatisfactory. They have accordingly asked for the necessary instructions to be issued to Port Health Officers with the utmost despatch so as to ensure that a certificate issued at one port shall be accepted at another.

POSTS & TELEGRAPHS.

Air mail charges for commercial documents and samples.—A request was received from the Associated Chambers of Commerce of India for an expression of this Chamber Committee's views on a proposal, by one of the constituent Chambers, that representations should be made to the Government of India with a view to a reduction being made in the air mail rates for all commercial documents most of which now go forward by the sea route on account of the heavy charges entailed in sending such bulky documents by air. It was suggested by the proposing Chamber (1) that a material reduction of the air mail charges for these documents would be followed by a tremendous increase in the weight of mails carried and consequently in the earnings of the service; (2) that the Government of India might, if persuaded of the importance of the suggestion, move the Postmaster-General in London to take joint action with them in the matter; and (3) that the questions (a) of removing the existing inequality between the rates for India to the United Kingdom and the United Kingdom to India and (b) of discontinuing the existing surcharge for carriage of mails in India by air might be pressed equally strongly in respect of commercial documents. In extending their support to these proposals which were aimed at lightening the burden of business costs, the Chamber

Committee expressed doubts whether these particular requests would have much chance of meeting with favourable consideration. The Committee added that while they had not been able to ascertain the extent to which the carrying capacity of these planes is at present utilised, it seemed to them that there is just a possibility that, if it were agreed to make these concessions in respect of bulky rarcels like bills of lading, manifests and other commercial documents, this might result in the shutting out of more important legitimate correspondence. In their letter of the 2nd October which was duly circulated to members of this Chamber the Associated Chambers represented to the Director-General of Posts & Telegraphs the desirability of steps being taken by the Government of India, in consultation with the Postal Authorities in the United Kingdom to reduce the surcharge for commercial documents and commercial samples carried by air from India to England. In connection with these representations the Director-General explained that the reduction of the air fee on commercial documents and samples and other articles in India is entirely dependent upon the carriers of air mails agreeing to accept lower rates of conveyance charges from the Indian Post Office, but he was awaiting replies from the British Postal Administration and from Messrs. Tata Sons, Ltd. in connection with his references to them in the matter. From the later advices received from the Associated Chambers and passed on to members of this Chamber, it was noted that the British Fostal Authorities had since intimated that the possibility of introducing a reduced rate for commercial documents and samples conveyed by the Imperial Air Services had been examined in consultation with the Air Company but the latter had not seen their way to quote special rates for the conveyance of such correspondence. On the other hand Messrs, Tata Sons, Ltd., Bombay, had intimated that they would be willing to accept a low rate for commercial documents, excluding newspapers, subject to certain conditions including the right of terminating the arrangement at three months notice, but the company had also pointed out that there was not much prospect of advantage from the scheme unless a reduction was agreed to by all carriers. The Director-General also explained that it would be impossible for the Post Office to introduce a lower rate of air fee on commercial documents unless their payments to air transport organisations in general could be correspondingly reduced and, as this is not possible at present, he found himself unable to proceed further with the proposal for the time being. It is understood that the Bombay Chamber will move a resolution on this subject at the annual meeting of the Associated Chambers in January 1934.

Telephone trunk half-rate calls.—Under existing regulations trunk telephone calls between the hours of 8 r.m. to 8 a.m. are charged for at half the usual rates. As regards "particular

person." calls the charge is the usual rate plus 25% in the case of an effective call and only 25% of the usual rate in the case of ineffective calls, these charges being payable irrespective of the hours when the calls are made. In this connection an expression of opinion was sought from the Chamber on proposals by the Merchants Chamber of the United Provinces, Cawmpore to the effect (1) that the half at period for truth telephone calls should be extended to cover 6 r.M. to 9 A.M. instead of 8 r.M. to 8 A.M. as at present and (2) that during the half rate period "particular person" calls should be charged at 25% of the half rate instead of the full rate as at present. After consultation with members of the Chamber the Merchants Chamber of United Provinces was informed that this Chamber approved the above promosals.

Overseas Radio-Telephone Service.-The Overseas Telephone Service which hitherto has only been available with Bombay and Poona was extended to Calcutta with effect from 15th June 1933. Calls will be put through on week days between the hours of 1-80 P.M. and 5-30 P.M. Indian Standard Time, but there will be no service on Sundays. The charges for (a) 8 minutes conversation, (b) each minute or part of a minute thereafter, and (c) the "report" charge (i.e. the charge to be paid if the call is cancelled voluntarily before it matures) to the different countries may be ascertained on application to the Deputy Assistant Engineer, Telephones, Calcutta (Phone No. Reg. 23). From Calcutta to any place in England, Scotland and Wales the rates are (a) for three minutes Rs. 80. (b) for every additional minute thereafter Rs. 26-11 and (c) for "report" charge, if call is cancelled before it matures, Rs. 8. The service to Great Britain, Northern Ireland, and the Isle of Man is, however, available on Saturdays from 2-45 p.M. to 6-54 P.M. (Calcutta time) at half the usual rates.

International Conference at Madrid, 1932: Telegraphic Charges.—At the Annual General Meeting of the Associated Chambers of Comnerce of India held in January 1938 a resolution was passed unanimously in the following terms:—

That in consideration of the proposals made at the recent Conference at Madrid of the International Telegraph Union (1) to abandon the symbol of the International Telegraph Union (1) to abandon the symbol of the International Conference on Conference of the International Conference on Conference o

The terms of this resolution were duly communicated by the Associated Chambers to the Government of India, and the reply thereto

from the Director-General, Telegraphs, was published for the information of members in this Chamber's circular No. 120 of the 30th March 1933. In that letter the Director-General stated that, as a result of subsequent correspondence with foreign telegraph administrations, the following changes relating to urgent telegrams, daily letter and weekend telegrams would take effect from 1st April 1933.—

 $U\tau gent\ telegrams.$ —The charge for this class of telegrams to be reduced from troble to double the charge for ordinary telegrams.

Daily letter telegrams.—The charge for a daily letter telegram will normally be one-third of the charge of a full rate telegram of the same length by the same route subject to a minimum charge of 25 words per telegram. Bariler delivery arrangements and the admission of certain abbreviated expressions accompanying this chance.

Weekend telegrams are to be abolished.

Godo telegrams.—With the abolition of ten-letter code words five-letter code words at 60 per cent, of the full tariff rate will be introduced from 1st January 1934.

The decision in regard to urgent telegrams is very satisfactory. but this cannot be said, however, in regard to the decisions concerning the daily letter telegrams and weekend telegrams which will obviously increase the cost of domestic telegrams. Moreover the introduction of the five-letter code words at 60% of the full tariff rates represents an increase of 20% on the existing rates. The record of the discussion in regard to these decisions, as recorded in the proceedings of the last annual general meeting of the Associated Chambers, will doubtless have satisfied members that little if any good can follow any representations to Government regarding these decisions, seeing that the decisions of the Conference are binding on constituent countries of which India is one. The Chamber Committee subsequently received and circulated to members a further letter from the Director-General of Posts & Telegraphs (1) enclosing an extract of article 10 of the International Telegraph Regulations, Madrid, on the subject of foreign telegrams in code and (2) stating that the rules provided for in article 10 will be introduced in India. with effect from 1st January 1934, in supersession of the existing rules on the subject. These new rules were expected to be issued early in December but, in the meantime, members have been furnished with the preliminary notice dated 10th October which has been issued by the Telegraph Authorities in regard to this matter.

Indian Trans-Continental Airways Service: Timetable changes consequent on extension to Singapore.— In August members of the Chamber were circularised with correspondence which had been exchanged between the Chamber Committee and the Director-General of Posts & Telegraphs in regard to the desirability of revising the time-table of the trans-Indian air

mail service with a view to affording greater facilities to business houses in Calcutta. According to schedule, the eastward or outward mail left London every Saturday to arrive at Karachi and Jodhpur on the following Friday and at Delhi and Calcutta one day later namely Saturday, whereas the westward or homeward mail left Calcutta on Tuesday mornings and was scheduled to reach London on the following Monday. Calcutta houses had therefore only one clear working day, namely Monday up to 7 P.M. for the posting of letters to go by the air mail on the following morning, whereas London have at least four working days within which to reply by the next eastwards mail. In representing this position to the Director-General the Chamber Committee explained that it was not their idea that the departure of the westwards mail should be delayed but rather that the departure of the eastwards mail should be expedited to provide the longer interval required here. Advantage was taken of this opportunity to draw the attention of the postal authorities in Great Britain to the need for publicity being given there to the fact that the home air mail fee of six pence only covers carriage of letters to Karachi and that an additional two pence postage must be paid if addressors wish their letters to be carried by air to Calcutta and other destinations in India. The Director-General has informed the Chamber that the British postal authorities have already notified the public in Great Britain of the prepayment of an additional air fee of two pence on articles intended to be sent by air from Karachi to any air port in India. It is satisfactory to record, in connection with the extension of the service to Singapore, that while the east-bound plane will still arrive at Calcutta on Saturday evening, the west-bound plane will, on and from 2nd January 1934, arrive at Calcutta on Tuesday evening to depart on the following morning, thereby giving the Calcutta public two full working days, namely Monday and Tuesday, in addition to Sunday, to prepare their mail,

Postal facilities in the Mymensingh District.—
Arising out of representations made to them in the matter, the
Chamber Committee addressed the Postmaster-General, Bengal and
Assam Circle.

Assam Circle and another property of the Post and Telegraph offices
regarded, with considerable anxiety, proposals under consideration
by the postal addroities whereby the Post and Telegraph offices
at Elashin of Sarisabari in the Mymensingh District would be
reduced permuty to the status of third class offices, thereby
depriving them offices of the second class status which they had
hitherto enjoyate and the property of the provided by a number of
serve important during the jute season. As these two post offices
serve important during the provided by a third class
office are altogether when the facilities provided by a third class
office are altogether indequate for the needs of the jute interests
during the busy jute season and that the proposed restrictions in

the status of these two post offices would inflict a very serious handicap on the trading of all the firms operating in these centres.

The Postmaster-General kindly gave those representations his personal attention and the Chamber Committee are glad to record that their representations resulted in the telegraph working hours of these two post and telegraph offices being extended, as in previous years, for the period of the jute season 1983.

Daily letter telegrams: facilities for despatch on sundays and telegraph holidays.—In connection with a suggestion submitted to the telegraph authorities that facilities should be made available to the public for the despatch of alily letter telegrams on Sundays and telegraph holidays in accordance with the option allowed therefor under the International Telegraph Service Regulations of Madrid 1993, the Chamber Committee expressed the opinion that it should suffice if facilities for urgent telegrams are available to the public on Sundays and holidays.

Delays in the transmission of cables between Calcutta and Bombay .- Arising out of complaints made to them regarding the slowness of the telegraphic service between Calcutta and Bombay, the Chamber Committee consulted members in the matter and ascertained that the service in this regard was anything but satisfactory. Not only was it evident that considerable delays were taking place in the transmission of cables between Calcutta and Bombay and vice versa, but what is still more aggravating to business houses was the fact that, in addition to these delays, they had often to wait hours for their telegrams to be delivered to them from the Central Telegraph Office as was instanced in the case of a particularly urgent cable from London which took only 21 minutes in transmission to Calcutta but nevertheless occupied two hours in delivery to the Calcutta office. Moreover the opinion was expressed that unless express telegrams are sent from Calcutta to Bombay, considerable delays must be expected to transpire between the despatch and receipt of ordinary telegrams. The specific instances of delays furnished by members were passed on for early investigation and rectification to the Postmaster-General, Bengal and Assam Circle, who explained that most of the delays had occurred at two particular dates on account of a serious break-down on the main wires between Bombay and Calcutta when all traffic to and from Calcutta had been subjected to serious delay. Careful enquiries were, however, made into the specific instances of delay which were furnished by Chamber members, and the Postmaster-General has assured the Committee that every possible measure is taken to avoid delay in the transmission and delivery of telegrams.

Cables to London: Repetitions.—Arising out of compinints received regarding inconvenience and delay caused through mistakes and mutuinious in cables exchanged between their London correspondents, it had been reported that the trouble lay between Calcutta and Bombay and that the Cable Company were not in a position to improve matters. With a view to ascertaining whether other members were experiencing similar inconvenience on account of incorrect transmission between Calcutta and Bombay the Chamber Committee circularised members in the matter and replies are now being collected.

RAILWAYS.

Railway freight on coal: the 15% surcharge.-It will be within the recollection of members of the Chamber that, with effect from 1st January 1932, a surcharge of 15% was imposed on coal freights as an emergency measure designed to provide additional revenue for the railways. A resolution for the withdrawal or substantial reduction of this surcharge was moved in the Council of State in March 1933, but the resolution was withdrawn on the Chief Commissioner of Railways promising to examine the whole question and take any action if necessary. On that occasion the Chief Commissioner is reported to have said that he would have accepted the resolution "if there had been any chance of increase "in revenue but the facts were to the contrary". As the crux of this matter is whether or not the railways have lost money in decreased traffic as a result of the general imposition of the 15% surcharge, it seemed to the Chamber Committee that this information could best be ascertained by an enquiry into the results of the surcharge, as such an enquiry would presumably involve a comprehensive investigation of the actual facts and figures; and they passed this opinion on to the European Group in the Central Legislature in response to a request for the opinion of the Chamber in regard to this matter. This question came again before the Chamber in September through a circular reference from the Associated Chambers of Commerce one of whose members suggested that the Association should, in consultation with the Indian Mining Association, press upon Government the desirability of removing, or at least considerably reducing, the surcharge. It appeared from the correspondence published in the circular that, in a meeting with the Committee of the Indian Mining Association, the Chief Commissioner of Railways explained, in connection with the Association's strong protest against the continuance of the surcharge, that the question was under consideration by the Railway Board who had found it very difficult to come to a decision owing to the fact that, since the surcharge was imposed, railway receipts had increased by the amount estimated, namely Rs. 60 lakhs, and that although the tonnage per mile had decreased there had been an increase in the total tonnage carried. The Board's decision has not yet been made known, but the Chamber Committee have nevertheless informed the Associated Chambers that they agreement should be pressed to consider the desirability of removing, or at least considerably decreasing, the present 16% surcharge on coal freights. From their later advices on the subject it was noted that the Associated Chambers had addressed the Railway Board in the following terms:—

At the time when the proposal to introduce the surcharge was under consideration, the view taken by the majority of the Chambers was that, while the imposition of the surcharge could only be considered objectionable, the financial position of the surcharge could only be considered objectionable, the financial position of the control o

The Associated Chambers have asked for the foregoing position to be given the early consideration of the Railway Board, and the hope has been expressed that it will be found possible at least to reduce the surcharge if not to abolish it entirely without involving any increase of railway clarges in other directions. A resolution on this subject will be moved by the Upper India Chamber of Comnerce at the meeting of the Associated Chambers in January 1934.

Railway exponditure.—In July, there was published for the information of members and with a request for suggestions in regard to projects which might be considered necessary for the development of the province of Bengal and which at the same time would be likely to prove remunerative to the railways, a copy of a circular which had been received from the Associated Chambers on the subject of railway expenditure. This circular invited the attention of the constituent Chambers to the report of the debate on this subject which was published in the proceedings of the annual meeting of the Chambers in January 1933 when a resolution was adopted in the following terms:—

This Association, whilst recognising the efforts which have recently been made by the Government of faint to provide for railway manitenance and remote to trugs the importance of avoiding any delay in undertaking such further prevaints as will ensure that the railways will be in a position efficiently to lamide the away will be an approximate of the provided provided to the contract of the provided provided the contract of the

In connection with this resolution the circular published letters from Sir E. C. Benthall to the President, together with extracts

from speeches made by the former, by the Hon'hle Hinance Member and by the Hon'hle J. B. Yaylor in the Council of State, on the subject of capital expenditure. Attention was also drawn to Mr. Neville Chamberlain's remarks on 'cheap money' at the Monetary and Economic Conference held in London; while, in addition, particulars were given of the rolling stock programmes for Indian railways in 1932-33, 1933-34 and 1934-36 including 10) provision for a locomotive yard at Salt Cotaurs, Madras & Southern Mahrutta Railway, (2) Memoranda by the Railway Board (a) on the purchase of Diesel electric locomotives and (b) on inspection carriages proposed to be renewed in 1934-35, these latter particulars and memoranda having been extracted from the procedure of the Standing Finance Committee for Railways on the 2nd and 3rd May 1933.

It is unfortunate that this reference to members did not produce any constructive suggestions. In his later advices to the President, Sir Edward (1) drew attention to the announcement, by the President, of the Board of Trade at the World Economic Conference, that the British Government would have nothing to do with plans for co-ordinated international spending, and (2) suggested that this should not discourage the capital expenditure schemes which were being advocated for India, as these were on quite a different footing to the international schemes which had been rejected so forcibly at home. India being a comparatively undeveloped country, Sir Edward contended that the Chambers would be doing a service to Indian commerce and industry by pressing forward with these capital expenditure schemes. The entire correspondence was considered in a meeting of the Chamber committee who replied in September to the Associated Chambers in the following terms:—

In the absence of suggestions from members of the Chamber, the Committee have diseased the points at issue among themselves and, in doing so, they have sought the advoce of their Tailavays Suc-Committee, and far as this could be obtained, to spend any money which may be available to spend any spend and the sp

Having regard to the foregoing considerations the Committee of this Chamber was the recommend that the Association should press for the rehabilitation of existing rallwing comments of the remainder the remainder of the present production of the pressure of the pressure

of this Chamber to be the essential matters to be taken into consideration immediately and before any less necessary and more costly schemes are considered.

Periodical meetings between the Chambers, the Trades Association and heads of the Railway Administrations in Calcutta.—A conference between the Agents of the East Indian, Bastern Bengal and Bengal Nagpur Railways and representatives of the Bengal, Bengal National, Indian, Marwari and Muslim Chambers of Commerce and tealcultat Trades Association was held at the Royal Exchange, Calcutta, on the 26th May to discuss the question of arranging periodical meetings between the heads of the railway administrations and accredited representatives of the Calcutta commercial community, with a view to establishing closer contact between the railway administrations and the commercial public of Calcutta. From the proceedings of the conference, which were duly issued to members of the Chamber for their information, it will have been noted that the following decisions were reached:—

- that informal meetings would be held, once a quarter, between the Agents of the three railways and official representatives of the Bengal, Bengal National, Indian, Marwari and Muslim Chambers of Commerce and the Calcutta Trades Association;
- (2) that these quarterly meetings were to be held in the offices of the railways;
- (3) that the first meeting would be held in the first week of September 1933;
- (4) that all subjects for consideration at the September 1933 meeting were to be submitted to the Agents of the respective railways not later than 31st July 1933;
- (5) that the agenda of business for consideration at these meetings would be issued to the respective Chambers and Associations, two weeks in advance of the meet-

It was arranged for the first of these quarterly meetings to be Street on Friday 1st September at 11 a.M. The reason for restricting the meetings to official representatives of the Chambers and the Calcutta Trades Association is obviously to keep the attendance within reasonable dimensions. Only two subjects for discussion at the September conference were submitted to the Committee,

for transmission to the Agents of the respective railways, and it may be that this means that members preferred to follow the much more satisfactory course of laying their grievances before the Agents of the railways for particular attention in accordance with the latter's invitation for this to be done.

It was subsequently arranged for the second of these meetings to be held in the Committee room at the East Indian Railway offices on Wednesday, the 13th December 1933, at II A.M., the final data for the submission of subjects for consideration at that meeting being 13th November 1933. All the subjects submitted by members of the Chamber were duly forwarded to the Secretary of the second Conference for inclusion in the agenda of the Conference and it is hoped that members of the Chamber have taken full advantage of this opportunity to bring forward any subjects which can suitably be dealt with in this second meeting. Mr. J. Reid Kay, Vice-President, has represented the Bengal Chamber at both meetings.

Indian Railways Conference Regulations: (a) Telescopic Schedule Rates and (b) Qualification of Railway Receipts.—It was suggested to the Committee by a member of the Chamber that representations might usefully be made to the proper authorities with a view to obtaining the amendment of two of the above regulations. In connection with the telescopic schedule of rates it was suggested that this should be made applicable throughout a journey and not be confined to individual railways, while as regards the qualification of railway receipts it was suggested that the present regulations under which Risk Note A has to be executed may lead to abuse. Both suggestions were duly placed before the Railways Sub-Committee of the Chamber from whom an informative note was obtained which explained the position of both of these matters fully to the satisfaction of the member concerned. A copy of the Railway Sub-Committee's note will be found in the correspondence section of this report.

FINANCE.

The Chamber Debenture Loan: Redemption.—As forther shadowed earlier in the year, arrangements were made with the Public Debt Office and the Imperial Bank of India, Clive Street Branch, for the halance of Rs. 3,89,500 of the Chamber's original debenture loan of Rs. 6,00,000 to be repaid, with accured interest, on the 16th October 1933, and this transaction has now been completed.

The new issues of five and ten rupee notes.—In August members of the Chamber were asked for their views on a

suggestion that the Government of India should be informed of the complaints in regard to these new notes and urged to withdraw them and to re-introduce the notes which have been superseded. The response by members indicated clearly their entire agreement with the view that the quality of the paper of these new notes is distinctly inferior to that of the superseded notes, that it is too flimsy to be durable, and that it is entirely unsuitable on account of its absorbent qualities for notes which are very often carried on the person in this country. Many members complained of the sizes of the new notes being too small, while others welcomed the reduced sizes; and in the matter of sizes the Committee felt that objections on this score would gradually vanish as the public became accustomed to the new issues. As the new issues are very similar in size, though not in quality of paper, to the one pound and ten shilling notes which are in current circulation in England. the Chamber Committee suggested to the Associated Chambers, for the consideration of the Government of India, that future imprints of the five and ten rupee notes should be patterned on the English one pound and ten shilling notes having due regard to size, quality of paper and distinctive colours. Later advices from the Associated Chambers showed that the above suggestion was duly to be forwarded by the Associated Chambers in their representation to the Government of India, Finance Department, regarding these new issues; and it is interesting to record that Sir George Schuster, in reply to a question put in the Assembly, stated that instructions had been issued to discontinue the re-issue of the five and ten rupee notes of the new design. Sir George Schuster also explained, in reply to supplementary questions in the House, that the Government calculated a saving of Rs. 4 lakhs from the new design and would hereafter use thicker paper, but retain the present size so that the major part of the saving might be effected. The objection, it will be remembered, was not so much to the design or to the size, but to the quality of the paper for which the suppliers of the paper were responsible.

Cut currency notes.—At the annual meeting of the Associated Chambers of Commerce of India in January 1933 a resolution was adopted unanimously in the following terms:—

In view of the difficulties which arise in connection with rule 6(a) of the Currency Notes (Refund) Rules, this Association is of eminion that the present Rs. 100 notes should be redesigned so as to admit of it being cut into two perions with less risk of the cut passing through one or other of the serial letters or numbers.

The terms of this resolution, together with a report of the debate which preceded it, were duly communicated by the Associated Chambers to the Government of India, Finance Department, for consideration, and a reply was received by the Chambers from the Finance Department inviting a reference to the Hon'hlo Sir George Schuster's speech on the above occasion in which he stated that the Government of India do not wish to do anything which might encourage continuance of the practice of remittance by cutting of notes. The Government of India do not, therefore, propose to alter the design of the 100-runce note in the manner suggested.

Stamp duty on transfers of property on reconstruction of companies. - Towards the end of October the Associated Chambers of Commerce of India invited the views of this Chamber on a suggestion that the question of the remission of stamp duty and ad valorem duty on deeds of transfer of property between old companies and reconstructed companies, should be taken up with the Government of India. Within recent years a considerable number of companies have had to reconstruct owing generally to losses due to the depression. The property of the old company has to be transferred to the new company and heavy stamp duties have to be paid on the transfer. This constitutes an additional burden on companies which are finding much difficulty to keep affoat : and where the new company takes over the whole of the estates of the old company, and the shareholders in the new company are the same as those in the old company, it seemed unreasonable that the stamp duty should be charged. In support of this it was to be noted that section 55 of the United Kingdom Finance Act 1927 abolished the charge of stamp duty on deeds of transfer in the same teircumstances. After consulting their Solicitors in the matter the Chamber Committee informed the Associated Chambers that such a request, from a strictly legal point of view, would be difficult to justify, in view of the fact that it is a well established provision of law that a company registered under the Act with limited liability is a legal corporation with a separate entity from which it follows that any transfer by the company of its property, even to another company formed for the purpose of reconstruction, is in law a transfer from one distinct party to another and, as such, is liable to the ordinary stamp duties. Be that as it may however such exemptions are now in fact, within certain limits and on certain conditions, permitted by the legislatures in England, and there seemed to the Chamber Committee to be no reason why the Government of India should not be asked to extend the same exemptions in India.

Roservo Bank of India Bill. 1933.—In their Memorandum of Evidence submitted to the Joint Select Committee on Indian Constitutional Reforms the chosen witnesses of the Associated Chambers of Commerce of India stated that the establishment and successful operation of a Reserve Bank, free from political interference was, in the oninion of the Associated Chambers, an essential pre-requisite to Federation, and they accordingly approved of the relative proposals in paragraph 32 of the introduction and

paragraph 119 of the White Paper proposals. The witnesses id not make any detailed comments as the matter was being examined by a representative Committee, of which Sir Edward Benthall was a member, before whom they offered to submit evidence if required. This representative Committee, which was set up in order to give effect to the Secretary of State's undertaking that representative Indian opinion would be consulted in the preparation of proposals, for the establishment of the Reserve Bank including those relating to reserves, submitted their report in August and the Reserve Bank of India Bill 1933 was drafted in accordance with the recommendations in that report. The Bill with Statement of Objects and Reasons, as well as Notes on Clauses attached, together with the report of the Committee on Indian Reserve Bank Legislation was made available for examination in September when it was decided to remit the Bill to a Joint Select Committee, of both Houses. of which the Hon'ble Mr. J. S. Henderson, President of the Chamber, was a member. After meeting Mr. J. B. Taylor, Secretary to the Government of India, Finance Department, and Mr. J. W. Kelly, Controller of the Currency, in October for a discussion of certain points brought forward for discussion by the Finance Sub-Committee of the Chamber, the views of the Chamber on the Bill were submitted to the Government of India on 26th October in the form of a memorandum which was also issued to members of the Chamber for information. These views were duly considered by the Joint Select Committee, before whom oral evidence was also tendered, and the Joint Select Committee completed their labours and presented their reports on the Reserve Bank Bill and the Imperial Bank of India (Amendment) Bill, to the Assembly on the 20th November. The progress of the Bill through the Assembly was watched with great interest by the Chamber Committee who desire to add their tribute of praise to the Hon'ble Finance Member for the able and convincing manner in which he piloted the Bill in its successive stages through the Assembly. The Chamber's Memorandum on the provisions of the original Bill will be found in volume 2 of this report, but considerations of space forbid the inclusion in volume 2 of the bulky papers comprising the Joint Select Committee's report with the Bill as amended by them.

INDUSTRIAL.

The Factories Bill, 1983.—In his speech in the Assembly on the 8th September 1933 introducing this Bill to consolidate and amend the law regulating labour in factories the Hon'ble Member for Industries and Labour gave the following explanations in regard to the procedure to be followed in connection with the Bill:—

As the House is aware, the Bill is the result of prolonged and detailed examination. The important changes in the law which it contains are nearly all based on the recommendations of the Boyal Commission on Labour. After these recommendations had been before the public for about a year, we published a comolidating Bill which embedied them together with a few other desirable amendments. As the result of the certainton of the Bill, we received an immense mass of detailed and, the result of the certainton of the Bill, we received an immense mass of detailed and, the calculation of the state of the comments of the comments of the comments of the the opinions in their printed form amount to some 500 feedings types and are, therefore, in volume longer than the Report of the Royal Commission steelf. The difference of the Honon-Humbs to the Inhour and skill of the distributantcare to compare the two Elis, they will find that there have been comparatively ease to compare the two Elis, they will find that there have been comparatively we change of substance. 1 do not, therefore, propose to ask the Honon to circulate the proposals again, but intend to move, if possible, as I loge it will be, during a 1 fully recognise the destrability of giving the public adequate opportunities of examining the necessire as now introduced in detail, I would suggest that the Scheet committee should not meet before January 1035. In the meantime, I per to supply committee should not meet before January 1035. In the meantime, I per to supply the to have them with sets of the opinious and if the Local Covernor who would send to have them with sets of the opinious and in the Local Covernor who would send to have them with sets of the opinious and in the Local Covernor whose weak sending the large and the public of the opinious and in the Local Covernor whose weak sending the propose also to type as report that the Scheet Committee should have the assistance

Although the Chamber Committee were not asked for their views on the provisions of this bill, they deemed it wise to anticipate the request for their opinion in the near future. Copies of the Bill were accordingly issued in October to members of the Chamber and to the industrial Associations connected with it, for such comments as they might care to submit in regard to the Bill as framed. It is understood that the Select Committee appointed by the Legislature to examine the bill will enter on their duties on 19th January 1934.

Government competition with private enterprise: (a) Tube wells.—At the instance of a member of the Chamber representations were made to the Governments of the United Provinces and of Bihar and Orissa in regard to what appeared to be unwarranted competition, on the part of the Agricultural Departments of these Governments, with private enterprise in the field of tabe well engineering. Although the replies from the two Governments could not be regarded as entirely satisfactory, the Chamber Committee are gratified to report that the local Governments appreciate the Chamber's point that the activities of the Agricultural bepartments should ordinarily be confined to agricultural work only, and it is hoped that this correspondence will have the desired result of reducing grounds for such complaints in future.

(b) Puggries for the Punjab Police.—In June a circular reference was received from the Associated Chambers of Commerce of India regarding correspondence which had been exchanged between the Upper India Chamber of Commerce and the Inspector-General of Police, Punjab, with reference to the transfer of the contract for the supply of puggries from the Cawapore mills to an

industrial concern of Government which the Police were required to support. The Inspector-General refused to disclose the name of the new suppliers or the rate at which the goods were supplied, on the ground that these were matters which concern his department only and, having regard to this unsatisfactory reply, it was suggested that the Associated Chambers might take the matter up with the Government of India. While agreeing that the Inspector-General's reply left much to be desired, the Chamber Committee were not clear from the correspondence whether or not the puggries' order had been given to a jail. But assuming this to be the case, and proceeding on the assumption that the main object underlying Government policy in regard to jail industries is the reformation of the prisoner, and that the articles manufactured in jails are primarily intended for the needs of the consuming departments of Government, the Committee could not see how any reasonable exception could be taken to the transference of the order in this case. They agreed, however, that there might be some objection if these puggries were being made by machinery and not by hand, and they put forward this point in their reply to the Associated Chambers on the above lines.

Bengal Retrenchment Committee: Recommendation regarding the post of Commissioner for Workmen's Compensation.—In March the Chamber addressed the Government of Bengal with reference to the recommendation of the Bengal Retrenchment Committee in connection with the post of Commissioner for Workmen's Compensation. The Retrenchment Committee, after referring to the fact that the post was a part-time one held by an Additional Judge of Alipore, recommended that when it becomes a full-time post it should be taken out of the cadre of the Superior Judicial Service and filled by a selected Subordinate Judge. While desirous of seeing the adoption of all reasonable economies in the administration of Government's functions, the Chamber put forward cogent reasons against the adoption of this particular recommendation, as they felt that such a change might seriously prejudice the tradition which has been created in the office of Workmen's Compensation Commissioner in Bengal for the efficient transaction of the onerous duties attaching to the appointment.

Payment of Wages Bill, 1933.—In March the Bengal Government forwarded, with a request for an expression of the Chamber's views on the provisions thereof, a copy of the Payment of Wages Bill which the Legislative Assembly had decided to circulate for opinions, together with copies of the Government of India's letter on the subject and of the relative extracts from the Assembly Debates. The Bill—which related only to the wages of persons receiving less than Rs. 100 monthly—aimed at controlling

two abuses to which the Royal Commission on Labour drew attention, namely, the delays which sometimes take place in the payment of wages to persons employed in industry, and the practice of imposing fines upon them. Such legislation had been opposed by the Chamber in the past on the ground that the necessity for it had not been shown to exist so far as Bengal is concerned. The 1926 enquiry proved this to be the case, except in the cotton textile mills: and provincial Governments, with the exception of Bombay, were then of opinion that legislation was unnecessary. The Royal Commission on Labour, who collected further information on the subject, observed that "fining is a fairly general practice in perennial "factories and on railways. It is much less common in mines and "other forms of industrial activity, and it is practically unknown on "plantations." In these circumstances the Government of India proposed that the provisions of the Bill relating to the prompt payment of wages should be applicable, in the first instance, only to factory employees: that the provisions relating to deductions should apply, in the first instance, to factory employees and railway workers; and that the local Governments should be empowered to extend all or any of the provisions of the Act to other industrial establishments. With the assistance of the Industrial Legislation Sub-Committee the Chamber Committee considered the Bill in consultation with the industrial interests connected with the Chamber, and their views were submitted to the Bengal Government in a letter dated 11th July which was circulated for the information of memhers of the Chamber in circular No. 270 dated 15th July 1933, a copy of which, together with copy of the Bill itself, will be found, for convenient reference in volume 2 of this report.

Protection of the Indian oil industry from importations of foreign oils at unecomomic rates.—
Towards the end of March members of the Chamber were furnished with copies of a circular which had been received from the Associated Chambers of Commerce of India publishing the debate on a resolution on the above subject which was moved, at the instance of the Burma Chamber of Commerce, at the annual meeting of the Associated Chambers in January 1933, but which was withdrawn after discussion on the understanding that the remarks of the mover would be circulated to the constituent Chambers for their comments. The resolution was in the following terms:

That this Amortation, being impressed by the value to India and the Empire healthy programsive development, and the proposed by the value to India and the Empire health programs within the Empire health and by the vital recessity for internal supplies of petrol areas with the Empire health and the Company of the Company

From the only two replies which were received in response to this circular reference it was evident to the Chamber Committee that the subject matter of the circular was not of particular interest to the majority of members of the Chamber, and in these circumstances a reply was sent to the Associated Chambers stating that this Chamber was not in a position to express any opinion in the matter. Later advices received from the Associated Chambers made it clear that there was not sufficient support from the constituent Chambers to warrant them taking the matter further. In these circumstances to warrant them taking the matter further. In these circumstances to warrant them taking the matter further. In these circumstances to publish the views expressed by the different Chambers and to leave it to the Burnar Chamber to take such steps as that Chamber considered necessary to obtain the required protection under the Safeguarding of Industries Act 1933.

Proposed legislation to regulate periods of wage payments for workmen .- Towards the end of April 1983 a letter was received from the Government of Bengal enclosing copy of a letter from the Government of India, Department of Industries & Labour, together with extracts from the report of the Royal Commission on Labour in India, on the subject of legislation to regulate periods of wage payments in certain industrial establishments. The Royal Commissioners' proposals, on which the Government of India desired to have the advice of the local Governments and Administrations, were those contained in the paragraph on "legislation for shorter period" in the above extracts, and the Government of Bengal in turn desired to be furnished with the views of this Chamber on these proposals. Briefly summarised, the Royal Commissioners' proposals were (a) that in the textile industries, railway and engineering workshops and iron and steel works the law should require payment of wages to the process operatives at intervals not exceeding 16 days, and (b) the law should also confer on the appropriate authority the power to extend a similar provision to other industries or classes of operatives, either generally or in particular centres. The Royal Commissioners suggested that the first case to be examined should be that of railway workers outside the workshops where difficulties, in the matter of wages payments, admittedly arise which do not appear in other industries; they expressed the opinion that in certain important but undefined classes of workers the period of wage payments might advantageously be reduced; and they stressed the necessity of ensuring that whatever reduction may be made in the period of wage payments, no worker should forfeit any privilege or concession which is attached to payments on a monthly basis. The Government of India appreciated that the Royal Commissioners (1) recognised that their proposals were not likely to make any strong appeal to those who stood to be directly affected by them, (2) that their recommendations for legislation were experimental in character, and (3) that these recommendations were designed to pave the way for attaining the ultimate

ideal of weekly payments. But although variations already prevailing throughout India, even in the same industry, in the matter of wage payment periods, had not been found by industrialists to be a handicap, and while objection could hardly be taken to provincial legislation on this ground, the Government of India desired to be advised whether all India legislation was considered desirable and whether there are grounds for the introduction of provincial legislation. The proposals were considered by the Chamber Committee in consultation with their Railways Sub-Committee and the Jute Mills and Engineering interests connected with the Chamber, and the views thus formulated were communicated to the Government of Bengal in the Chamber's exhaustive letter of the 14th September which was published in extense in Circular No. 984 of 1933 for the information of members.

Royal Commission on Labour: Exemption of salaries and wages from attachment.—The Committee had under consideration, in consultation with the industrial Associations connected with the Chamber, a request by the Government of Bengal for an expression of their views on the questions raised in a letter from the Government of India, Department of Industries and Labour, to all Local Governments and Administrations, in connection with the recommendations of the Royal Commission on Labour regarding the attachment of salaries and wages as embodied in paragraphs 231-32 of the Royal Commissioners' Report. In their letter to the Local Governments, the Government of India pointed out in the first place that, although the actual terms of the Royal Commissioners' recommendation are that "the salary and wages of every workman receiving less than Rs. 300 a month be exempted "entirely from the possibility of attachment" it was nevertheless clear from the words which followed those just quoted, that the Commissioners were disposed to extend the grant of such exemption to all persons receiving less than Rs. 300 monthly; and the Government of India accordingly considered it desirable to review the question generally and not solely with regard to industrial employees. The Government of India's letter proceeded to give an exposition of the existing law relating to the attachment of salaries and wages in execution of decrees as contained in clauses (i) (I) and the explanation of the provise to section 60(1) of the Civil Procedure Code and, after coming to certain provisional conclusions in regard to the steps which should be taken to amend the law in several directions, replies were asked to the following questions:-

(1) In it desirable to extend the complete protection of wages from attachment to other classes than those at present included in clause (1) of the provise to section 60(1) of the Civil Procedure Code, and if o, how should these classes be defined?

- (2) Should the power to secure continuous attachment of the salaries of public officers or railway servants be curtailed, and if so, to what extent and in what manner?
- (3) What special provisions, if any, should apply to debts due to Co-operative Societies?
- (4) To what extent should any changes introduced apply to debts incurred before the changes were made?

The Government of India's letter explained that they had already consulted the heads of railway administrations and of the Posts and Telegraphs Department on this subject and had found them unanimously in favour of the amendment of the law.

As is usual in connection with such references, the Chamber Committee considered the papers in consultation with the industrial Associations connected with the Chamber, and they replied to the Government of Bengal on the 24th May in terms of their letter which was published in extense in the May abstract of proceedings for members' information.

The Tariff Board: Enquiry into the Steel Industry. - In September members of the Chamber were circularised with copies of the Government of India, Department of Commerce, notification dated 26th August 1933 on this subject. The protection afforded to certain manufacturers of iron and steel by the Steel Industry (Protection) Act. 1927, as subsequently amended, will determine on the 31st March 1934. Clause 3 of that Act provides that the Governor-General in Council shall, not later than the 31st day of March 1984, cause to be made by such persons as he may appoint in this behalf, an enquiry as to the extent, if any, to which it is necessary to continue the protection of the steel industry in British India and as to the manner in which any protection found necessary should be conferred. The Government of India have decided that the prescribed statutory enquiry should be undertaken by the Tariff Board and the following terms of reference have been framed for its guidance :-

(a) The Board is requested to re-examine the measures of protection now enjoyed by a sended, the distinctive under the Steel Industry (Protection) Act of 1927, as subsequently a sended, the Wrife and Wirs Naxi Industry (Protection) Act of 1929, and the sender of the Polyson Trade Agreement) Amendment Act of 1939 and to report in contrast the sender of the Steel St

(b) In dealing with the wire and wire nail industry the Board will bear in mind the considerations set forth in paragraph 3, 4 and 5 of its 1931 Report on the Wire and Wire Nail Industry and will consider whether the first of the conditions prescribed by the Indian Fiscal Commission in paragraph 97 of its Report is now satisfied.

(e) In making its recommendations the Tariff Board will take all relevant considerations into account including that stated in part (b) of the Resolution adopted by the Legislative Assembly on the 16th February 1993.

of The Board will also be at liberty to examine the claims for protection of industries making iron and steel products which do not come within the scope of the present Acts and to report whether, lawing regard to the principles laid down paragraph 37 of the Report of the Indian Fiscal Commission, such claims should be given, admitted, and, if so, the nature and extent of the protection that should be given.

Firms or persons interested in the iron and steel industry or industries dependent on the use of iron and steel, who desire that their views should be considered by the Tariff Board have been asked to address their representations to the Secretary of the Board.

Workmen's Compensation Act Amendment Bill.— The report of the Select Committee on the Workmen's Compensation Act Amendment Bill which was presented to the Assembly in February introduced a number of important changes in the Bill. Among these the Calcutta Accident Insurance Association drew the particular attention of the Chamber to two matters which were put forward as fitting subjects for protest by the European Group in the Assembly during the discussion of the Bill. The two particular matters were (a) the incorporation of a provision whereby, in certain cases, payment of compensation would be contingent on proof of dependency; and (b) the provisions whereby an employer preferring an appeal to the High Court was required to pay a sum, which at its maximum is Rs. 100, for the benefit of the dependants, but which sum would not be recoverable whatever happened to the appeal. These two points were adequately dealt with in a letter which the Association had received from the Calcutta Claims Bureau. The Chamber Committee forwarded copies of the papers received from the Calcutta Accident Insurance Association on this subject to the European Group in the Central Legislature and to the representative of the Associated Chambers there, with the suggestion that the two points in question might be given careful consideration during the discussion of the Bill in the Simla Session of the Assembly. Amondments of the relative sections were duly tabled and, while the suggested amendment of the definition of "dependant" was rejected, the omission of (a) the words "not less than one-tenth of" and also (b) the closing words "or one hundred rupees whichever is less" from the new proviso to section 30(1) met, to a large extent, the objection raised. The Bill was passed into law on the 28th August

Workmen's Compensation Act. 1923: Section 2(3): Hazardous occupations.—In October the Government of India notified their intention to declare the following occupations, namely (1) the felling and logging of trees, (2) the transport of timber, (3) the control of extinguishing of forest fires and (4) elphant catching operations, as hazardous occupations, and to direct that the provisions of the Act shall, subject to the provisions of section 2(3), apply in the case of any person who is employed in any such occupation. This matter has received the attention of the Chamber Committee in consultation with the Indian Tea Association and the Workmen's Compensation Standing Committee of the Calcutta Accident Insurance Association, and the suggestions received from these interests were duly forwarded to Government for consideration.

MUNICIPAL.

Calcutta Municipal (Amendment) Act 1933.—This important and highly contentions but nevertheless necessary measure which, according to its spensor, and been framed to provide certain safeguards against: "inture rises and abuse of power" without encroaching on the autonomy of the organization of Galeutta, was introduced on 9th August 1936 in the Bragal Legislative Conneil by the Minister for Local Self-Government are mixed by the House to a Select Committee on which the Europe variety of the August 1936 in the Galeutta of the House to a Select Committee on which the Europe variety of the Possel Chamber's representatives in the local Legislative Council After seven about desultory discussion in the Bengal Legislative Council the Bill was passed into law on 8th September 1933.

Caloutta Municipal (Amendment) Bill 1933 (By Khan Bahadur Md. Abdul Momin, M.L.C.—In the objects and reasons attached to this Bill its sponsor explained that the present qualification of voters is too high and excludes a very large section of the inhabitants of Calculat from executions of the voters in the Bengal Legislative Council and extension of franchises in the case of Bengal Rushicipalities it is only right and proper that the qualifications of the voters to the Calout Corporation should be lowered." Having examined the Bill, in consultation with their Municipal Sub-Committee, the Chamber Comittee had no besilation in expressing their opinion that this Bill should be strongly opposed. Tar from extending the franchise, as the Bill proposed to do, the Chamber Committee and no second consistent of that the franchise should be definitely restricted until such time as the masses of the people are better educated in the value of the voting power they already possess.

Calcutta Corporation: Government nominees, 1933-34.—For some time past the attention of the Government of Bengal has been directed to the desirability of appointing, as the

Local Government's representatives on the Calcutta Corporation. only such persons as are not members of the Provincial Legislature and are therefore free to give their undivided attention to municipal affairs. These representations were made at the instance of the Municipal Sub-Committee of the Chamber who had pointed out that, out of ten members appointed by the Local Government to the Corporation, for the year 1932-33, six were members of the Bengal Legislative Council while one was a member of the Legislative Assembly. When the meetings of the Council and the Corporation are concurrent, which is frequently the case, it is impossible for these particular members to give adequate attention to both bodies on which they are serving, with the result that their support is often not available in the Corporation when matters of vital importance are under consideration. As no action had been taken by the Local Government to give effect to these suggestions the question was raised again early in February but, beyond accepting the Chambers suggestion regarding the nomination of one Indian gentleman as a Government nominee, it was noted from the list of Government appointed councillors for 1933-34 that nothing had been done to give effect to the Chambers recommendations and that the old objections still remain. The present position is that six of these Government nominees are members of the Bengal Legislative Council, one is a member of the Legislative Assembly, and the other three are actually free to attend to their Corporation duties.

Insanitary condition of the footpaths in Clive Street .- During the year the Chamber Committee had occasion to direct the attention of the Corporation to the insanitary condition of the pootpaths in the Clive Street area caused by the operations of fruit vendors who had established themselves there to the detriment of the health of that area. With commendable promptitude the Chief Executive Officer of the Corporation accompanied by the Acting Chief Engineer, the Chairman of the Municipal Sub-Committee of the Chamber and the member of the Chamber who raised the question made a joint inspection of the area complained of, and the Chamber Committee think it has been made clear to the Corporation authorities that it is the duty of the Corporation to see to it that the streets of this city are kept in a thoroughly sanitary condition and that those who are responsible for creating this unsatisfactory state of affairs must be brought to a proper sense of their duties to the city in regard to these matters.

Indiscriminate taking up of the highway by various local bodies.—A letter was received in September from the Commissioner of Police, Calenta, (1) drawing attention to the unsatisfactory arrangements now obtaining in regard to the indiscriminate taking up of the highway by arrious local bodies, e.g.,

the Tramways Co., the Gas Co., the Electric Supply Corporation, the Public Works Department and the Calcutta Corporation and 29 suggesting, seeing that the Police Authorities are responsible for the regulation of traffic in Calcutta, that the existing laws in this regard should be modified and brought into line with the laws in force in London. The Commissioner's letter proceeded to read as follows:

The existing arrangements are that this Department is examily informed that a certain artex or roal is to be taken up and we are asked to make unitable arrangements. Even this is solden done. In most cases we are not informed at all. There is no consideration. The contract of the contr

I enclose extracts of Sections 4 and 5 of the London Traffic Act of 1924 and would be glad to have the views of your members on the matter and would particularly sak if I can rely on your support in preparing a case to Government asking for the same facilities accorded to the Ministry of Transport by the London Traffic Act.

In connection with these matters the Committee obtained from the Chamber's Solicitors (1) particulars of the existing laws governing these matters in this country, (2) their views on the suggestions that such laws as exist here should be modified and brought into line with the laws in force in London and (3) information regarding the powers vested in the Calcutta Police to keep the pavements clear of peddling. The Solicitors were of the opinion that special legislation it regard to Calcutta and district is not required at present. Any legislation would mean setting up a Central Board and machinery for carrying out its duties and powers. At the same time the Solicitors considered it desirable that some provision should be made for a better co-ordination of the road authorities (the local Government, the local Corporation and the local authorities) and undertakers (companies having statutory powers to break up roads for gas, electricity, tramway and other purposes) in Calcutta in regard to breaking up streets, with, in all cases, notifications to the police where traffic is likely to be interfered with to any material extent The Solicitors letter proceeded to read as follows :-

We suggest, for consideration, that the Police about prepare a list of the streets as the police of the width would materially interference there has been been prepared to be the police of the width would materially interference the police of the police

There ought to be but little difficulty in the read authorities, the undertakers and Police coming to some such arrangement which would be convenient to them and of advantage to the general public.

There may of course be practical difficulties that are not present to us, but if some such sensene is given a trial and difficulties should occur, the experience obtained from the trial should be of considerable use, if it should eventually appear destrable to obtain legislature facilities.

As regards the powers of the Calcutta Julie: to keep the prevenuels clear of poldling, exceed of 0.64 or the Calcutta Lubre Court Arc constitutes the Recognition of Exceeding any article so as to cause obstruction in any public thereographerosing or Gonze punashable with a time not exceeding 18.6 0.07. In practice this procedure is not very effective, as the Alagnatrian generally left the offender off with a warning or lines him like 3/r. A smiller previous appears in the Calcutta Subribusha Police

Instructions have appeared from time to time in the Police Guzette that Constables should arrest any person detending under Section (9(4c) and that a record of previous convictions should be produced in Court, but this does not enjoy the Court of the trying Magistrate. The Section provides a remedy but the administration of the Section by the Court leaves much to be desired, if any serious effort is to be made to copy with this trouble.

The Chamber Committee felt that the suggestion for a conference with the road authorities and undertakers to consider whether some arrangement could be made, somewhat on the lines of section 4 of the London Tariff Act, to meet the situation in Calcutta, was worthy of attention, and they have put this forward to the Police Authorities for consideration.

Traffic conditions in Calcutta.—In July 1933 members of the Chamber were formished with copy of a letter which had been received from Calcutta Police Authorities on the question as to whether better such a beside to the existing police staff under the present circumstance and members were invited to submit any criticisus or suggestions; and members were invited to submit any criticisus or suggestions of this circular reference were colly pussed on to the Commissioner of Police in the hope that the criticisms and suggestions made therein would be helpful to the Police Authorities in dealing with the difficult question of improving traffic conditions in this city.

Traffic conditions in Calcutta: Proposed Advisory Committee.—Having conducted an exhaustive enquiry into the matter, and after consultation with a number of public bodies, the Commissioner decided to inaugurate a Traffic Advisory Committee. to assist the Police in dealing with the traffic Problems of the city. It was suggested that the Commistee should consist of the following:—(1) the Commissioner of Police, Calcutta, ex officio Chairman, (2) the Deputy Commissioner of Police, Headquarters, ex officio Secretary, (3) a Traffic Magistrate appointed the Chief Presidency Magistrate, Calcutta, (4) a representative of the Dengal Chamber of Commerce, (6) a representative of the Indian Chamber of Commerce, (6) Automobile Association of Bengal, (7) Motor Industries

Association, and (8) the Calcutta Tramways Co., Ld. The proposal is that the Traffic Advisory Committee should meet monthly owhenever necessary and discuss the state of traffic in cliq; in-augurate new schemes for traffic control and generally advise the Commissioner on the subject. No fees will be paid for attendance at these meetings. The Chamber Committee have intimated their agreement with the proposal and they have nominated Mr. R. A. Towler of Messrs. McLeod & Co. to represent the Chamber on the Traffic Advisory Committee.

MISCELLANEOUS.

Safety devices in passenger lifts. In a circular reference from the Associated Chambers of Commerce of India particulars were given of a communication which had been received from one of the Chambers enquiring whether the Chambers would be agreeable to a representation being made to the Government of India on the need for the introduction of "all-India" legislation to ensure the safety of passenger lifts. After considering the correspondence in consultation with their Electricity Sub-Committee assisted by experts in lifts and lift-gear, the Chamber Committee agreed that there undoubtedly exists a very pressing need for the introduction of legislation to deal with this most important question. They accordingly informed the Associated Chambers that the Bengal Chamber (1) was prepared to support any representation to the Government of India for the introduction of "all-India" legislation to ensure the safety of passenger lifts, (2) approved of the reporting Chamber's Sub-Committee's specification for the design, erection, maintenance and operation of lifts, and (3) agreed that the legislation to be undertaken should be on the lines suggested by the reporting Chamber, namely, that it should be made obligatory on the part of owners of lifts to have them inspected during erection and subsequently, say, every three months, by a competent lift engineer or by an officer deputed by the local Government for the purpose.

Late shipment allowance.—In connection with an enquiry as to whether in the event of a manufacturer obtaining permission from the buyer to ship certain goods late, subject to the usual allowance, and then succeeding in shipping as per the original contract, the buyer is entitled to any allowance or not, the Chamber Committee, after consultation with the Piece-Goods Sub-Committee, expressed the onition that, in the above circumstances, the buyer is entitled to the allowance as a variation of the contract had been sanctioned and that variation stands.

Road communications in Bengal.—It will be within the recollection of members of the Chamber that, following on the

presentation of the Mitchell-Kirkness report on Road and Rail competition, and the possibilities of their future co-ordination and development in Governors' provinces, the Government of India summoned the Road-Rail Conference which was held at Simla during April 1933. At this Conference one of the most important resolutions passed was No. 7, which was tabled by the Horb be Sir Bipy Prasad Singh Roy, Minister of Local Self-Government, Bengal, and which read as follows:—

This Confences considers that it is necessary to study the question stacked the present lock of balance in the road systems will, if the means of the confence are restricted to revenue resources be assecutible of correction either at all of at a real consistent with the conomic needs of the country and accordingly recommends present the confence of the country and accordingly recommends possibility of development of both main and substituty road were to examining the limit of the resources available for maintenance.

The Hon'ble Finance Member of the Government of India dealt with the above resolution at length, and announced that, if schemes satisfying certain conditions were put forward by provincial Governments, the Government of India would be prepared to give favourable consideration to raising loan money to finance such schemes. These conditions are (a) that provincial Governments must be prepared to satisfy the Government of India that they can provide for the annual loan charges, (b) that they can provide the necessary recurring sums for the maintenance of these roads when built and (c) that the roads will really increase economic productivity. Further the Hon'ble Finance Member amplified the Government of India's views on the subject in the following remarks:—

I want to sum up again what would be the justification of working on a program to such as I suggested in my opening remarks. There are two justifications for the program of the construction of roads will improve the central position of the contraction of roads will improve the central position of the equital that we can raise, in the form of read development. Further and the program of the contraction of the co

In reference to the maintenance of roads in particular the Hon'ble Finance Member also said :—

There has been a good deal of discussion on the difficulty of providing funds for maintenance. I made it clear in my opening remarks that that really was the crux of the situation. We recognise that. But it occurs to me that the particular difficulty

does not spay in the case of lease raised for the improvement of an existing read for the purpose of relicting maintenance charges. Therefore I would suggest that as a particular case where the Government concerned is already saddled with a subhility, and if maintenance charges can be reduced by improving the road, then centrary to the general case in a case like that you would be able to point to a specific saving which in equivalent really to a specific remove necessit. At center to project more accurately than in a case where we are anticipating revenue from indirect receipts as a resurt of building new roads.

It will be seen from the foregoing quotations that, in the Hon'ble Sir George Schusser's opinion, there must be instances where it would be justified to spend a certain amount of the capital the Government of India can now raise at cheap rates, in the form of road development, and that among other ways in which such money could be well and wisely spent, is the improvement of existing roads whereby maintenance charges could be reduced. In their letter of the 2nd October 1933 drawing the attention of the Government of Bengal to the foregoing position the Chamber Committee expressed the view that it is importative that a comprehensive plan should be drawn up by provinces, as suggested by the Hon'ble Sir Bijoy Prasad Singh Roy in his proposal and as emphasised by the Hon'ble Sir George Schuster when he said:—

I feel very unwilling to appear on the side of those who are encouraging expenditure of any kind, but at the same time I would said the representatives of provincial Governments who are here, when they go lead, to consider with their Governments whether, taking a long view of the situation, it is not worth while to look at the matter from the point of view that I have indicated in the bope that expenditure now might really prove furtified in the future.

The Chamber Committee have urged the Government of Bengal to examine this important question at an early date and to draw up a comprehensive plan with a view to making use of the Central Government's offer to loan money. In doing so the Chamber Committee have pointed out that communications in Bengal are backward and that great scope exists, through the construction of feeder roads, for the improvement of economic productivity, and for financial savings through the improvement of existing roads by the adoption of modern methods. An acknowledgment has been received from the Communications Branch of the Public Works Department of the Government of Bengal stating that the matter is under consideration by the local Government, and it is perhaps too early to expect the local Government to have formulated any plans. Meantime it has been suggested to the Chamber Committee in connection with these representations that the local Government's attention might be drawn to the opportunities for the utilisation of large sums of cheap loan money on improving existing roads by the provision of bridges at places where existing roads cross rivers by other means, thereby benefiting extensively the road user, helping the struggling bridge engineering shops of Bengal and tending to reduce maintenance charges by the levy of tolls on

the new bridges. The Chamber Committee feel that the connecting up of roads by means of bridges will prove to be an essential feature of any development of feeder roads in Bengal, and they appreciate that large amounts of cheap loan money could be spent in this direction. It is proposed, however, to await the result of the representations already made to the local Government and should these prove successful, the Chamber Committee will be in a position to decide what further action should be taken in connection with these later representations.

Bengal Retrenchment Committee: Inspector of Septic Tank Installations.—Towards the end of May the Government of Bengal senght an expression of opinion from the Chamber in regard to the convenient of the Bengal Retrenchment Committee 1982 with retrement to the post of Inspector of Septic Tank Installations. The actual recommendations of the Retrenchment Committee, as recorded in paragraph 288 of their report, reads as follows:—

Inspector of Septic Tank Installations.—The work of this officer consists in inspecting the septic tank installations in factories situated on the River Hooghly. His work is partly of an advisory nature, and his pay should, in our opinion, be met by a levy of a small fee from factories which have septic tank installations.

In connection with this recommendation the Local Government explained that the Retrenchment Committee recommended that fees should be levied from the owners of septic tanks in Bengal to meet the cost of the staff employed for the inspection of such installations. The Local Government proceeded to explain that the cost of the present Inspector and his orderly is approximately Rs. 10,000 per annum, and they stated that, in order to meet this expenditure, fees would have to be recovered from the owners at a flat rate (1) of Rs. 40 per annum for each installation which is provided with 40 seats or less and (2) for additional seats at Re. 1 for each extra seat over 40 up to a maximum of Rs. 250 per annum. It was also stated that the Local Government were considering the introduction of legislation to enable them to levy fees accordingly. After consultation with the industrial Associations connected with the Chamber and with members of the Chamber who were interested, the Chamber Committee had no hesitation in offering the strongest objection to this extraordinary suggestion that retrenchment can be effected merely by transferring the incidence of a burden of expense of a Government service from the Local Government to the users of septic tank installations in this province. The Retrenchment Committee had pointed out that the work of the Inspector of Septic Tank Installations is partly of an advisory nature : and it is reasonable that those who avail themselves of such advice in connection with their sentic tank installations, should be expected to pay for that advice. But to expect owners of septic

tank installations to contribute fees in respect of these installation to pay for the salary of the Inspector and his orderly, in order to relieve the Local Government of the burden of this expenditure which is rightly theirs, was a proposition which could not in enquiry be accepted. In the opinion of the Chamber Committee, if retrenchment is aimed at, the question to be considered is the abolition of the department entirely and not the transference of the cost of its maintenance from the general public to employers who are maintaining the installations for the benefit of their workers. In commending the foregoing observations to the very careful consideration of the Government of Bengal the Chamber Committee urged that the proposal to ask for owners of septic tank installations to contribute fees for the unkeep of the Inspector of Septic Tank Installations and his staff, should be abandoned forthwith as a most inequitable proposal with which the owners of septic tank installations could not, in equity, be expected to agree.

Imperial Preference: Inter-trade between Cevlou and India .- It was with very great interest that the Bengal and other Chambers learned of the official deputation from Cevlon which visited Simla in May 1933 for the purpose of conferring with representatives of the Government of India on matters concerning the trade between Ceylon and India. What was actually discussed at these conferences and what was eventually decided, has not been made known; but with a view to assisting the Government of India in their endeavours to explore the possibilities of increased trade between the two countries, the Associated Chambers of Commerce of India were invited to submit any particular matters relating to the trade possibilities of their respective districts with Ceylon which they desired to bring forward for consideration in the course of the Government of India's investigations. Among the different matters put forward by the several Chambers to the Government of India, Commerce Department, the Bengal Chamber submitted the cases of (1) tea lead, (2) paper, (3) tea machinery, (4) linseed oil and refractories, (5) firebricks and fireclay, (6) CO2 gas for making aerated water and (7) coal. In thanking the Chambers for the information thus supplied the Government of India explained that there is no proposal for the conclusion of a separate trade agreement with Ceylon. India has already accorded to the non-selfgoverning colonies and protectorates, including Ceylon, preferences on the commodities specified in Schedule H of the United Kingdom -India trade agreement, and in return the agreement provides inter alia for the grant to India by Ceylon of preferences on the commodities shown in Schedule E of the agreement. The question of the particular commodities on which preferences should be sought or given is therefore no longer one of the main points of issue.

License fees on sales to the public outside Bengal.

—This subject was last referred to in the Chamber report for 1932.

So far back as 1931, the Bengal Government intimated their intention to levy, on sales to the public outside Bengal, a tax similar to that levied on sales to the public in Bengal. The object of this levy was to prevent the unfair competition being experienced by traders in the United Provinces who, in tendering for the supplies of liquor to consumers in that province, had to compete with merchants in Bombay and Bengal who were not called upon to pay the tax on sales by merchants in the United Provinces. With the purpose of these orders the trade here had no quarrel, but the trade offered vigorous opposition to the manner in which the orders were imposed as it was obvious that unless and until Bombay imposed similar orders, action by Bengal alone would not accomplish the purpose for which the orders were issued but would have the harmful effect of diverting the Bengal merchants' upcountry trade to Bombay. The Wine Spirit and Beer Association have pleaded all along for the suspension of these Bengal orders until such time as the Bombay Government has imposed similar orders, but it appears . that the Bombay Government object in principle to tax exports from their province and therefore refuse to consider the suggestion. The United Provinces Government have since suggested that they might tax consumers in their province at the rate of three annas per bottle on all supplies from Bombay, this charge not to be made on supplies from Calcutta as such supplies are already paying the extra levy on sales outside Bengal. This suggestion by the United Provinces Government is acceptable to the trade here, but it may have repercussions in Bombay and it is felt that it would have been better for Bombay to fall into line and introduce a levy similar to that now applicable to sales outside Bengal.

Revision of the list of articles in the Seaborne Trade Returns for British India.—Towards the close of 1932 the Director-Grozel of Commercial Intelligence, Calcutta, intimated that the animal revision of the list of articles to be specified in the Seaborne Tuste Returns of British India was now under consideration in his Department and he invited suggestions regarding any additional item separate specification of which in the Trade Returns would in the opinion of the Chamber, appear to be indispensable. Mushers were invited by circular to forward to the Chamber any suggestions they had to put forward and the replics received have been passed on to the Director-General for his attention.

The Sugar Technologist, Imperial Council of Agricultural Research: Scale of fees for work done for sugar factories and others.—In December 1930 the Imperial Council of Agricultural Research notified the appointment of Mr. R. C. Srivastava as its Sugar Technologist and explained interalia the functions he had been appointed to perform after having

acquainted himself with the latest practice in the design and construction of sugar machinery and with the most modern methods of sugar manufacture, in the course of his visits to Great Britain, the United States of America and various European countries. In connection with this appointment the Government of Bengal favoured the Chamber with certain correspondence from the Imperial Council of Agricultural Research, including particulars of the revised scale of fees for work done by the Sugar Technologist for sugar factories and others, together with an explanatory note on this revised scale of fees. In this connection it should be noted that, while the services of the Sugar Technologist are rendered free of charge to Local Governments and to the constituent States of the Council, the schedule of fees is therefore applicable only to work done for sugar factories, other companies and private persons. From the opinions received from members of the Chamber likely to be interested, the Chamber Committee gathered that the scale of fees was not considered unreasonable.

Police protection in the principal jute growing centres of Bengal.—At the annual meeting of the Associated Chambers of Commerce in January 1933 a resolution on this subject was adopted in the following terms:—

This Association views with apprehension the contemplated abolition of the river police in Exastern Bengal and the distribution of its existing craft to the various post-courter and weedlu grey spon the Government of Mengal the immediate post-courter and the second of the contemplation of the contemplation of the immediate post-courter of the courter of the courter of the courter of the courter of further this Association would again urgs upon the Government of Dengal this immediate consideration of the independent policy protection in the principal jute growing centres of Bengal, as notwithstanding repeated representation little or no further protection has been adforded.

The terms of this resolution were duly communicated to the Government of Bengal whose Police Department replied in October to the effect that the question of the future administration of the river police was still under consideration.

Inter-Provincial Excise Duties.—In the report of the Chamber Committee for 1932 it was stated that the Chamber land addressed the Government of Bengal (D) drawing attention to the decision of the Punjab Government to exempt medicinal preparations containing rectified spirit from payment of excise duty as from 12th May 1933, and (2) asking for consideration to be given to the desirability of Bengal following the example of Bombay and Madras by permitting importations of such preparations from other provinces only on payment of the corresponding provincial duty. Before introducing changes in the Punjab accessed from the Punjab Covernment offered to roansider vary criticisms which the Governments of Bombay and Bengal might desire to offer. The date from which medicinal preparations containing rectified spirit

were to be exempted from excise duty in the Punjab was extended to 1st July 1933. Later advices were, however, received from the Punjab Government to the effect that the Punjab Government (Ministry of Agriculture) had decided to abandon the proposal to exempt medicinal preparations containing rectified spirit from the payment of duty and that the existing rate of duty of 5% per L. P. gullon will therefore be maintained in the Punjab.

Tariff Board Reports: Delay in publication.-The delay in the issue and publication of reports by the Tariff Board on enquiries which have been referred to the Board by the Government of India has engaged the attention of the Associated Chambers of Commerce of India. Recent events which have led up to the Indo-Japanese trade negotiations involving inter alia the protection to the Indian Cotton Industry against Japanese exchange dumping may have justified Government to some extent in withholding the publication of the report of the Tariff Board on the enquiry into the necessity for the continuance of the protection of the Cotton Industry and of the further protection required by the depreciation of the Japanese currency; but notwithstanding the extension of the Cotton Protection Act in February 1933 for six months and Government's promise to issue the Tariff Board's report and bring forward a new Bill in September 1933, the fact remains that the report of the Tariff Board on the enquiry into the circumstances of the Cotton Industry should have been published in February 1933. Other instances of delay in the publication of the Tariff Board's reports may be cited (1) in the case of the enquiry into the Glass Industry in India which was referred to the Tariff Board in October 1931 and dealt with expeditiously by the Board whose report has not yet been published and (2) the Heavy Chemical Industry in regard to which the Tariff Board's report was delayed for over two years. The Associated Chambers of Commerce of India have been informed that the Bengal Chamber will support any action which will have the effect of releasing these Tariff Board reports more expeditiously.

Menace of malaria and other fevers to the city of Calcutta and its environs.—In the report of the Chamber Committee for 1932 reference was made to the representations which had been made by the Chamber to the Government Sengal on this subject. After reviewing past discussions and the work already being done to fight the threatened danger to Calcutta and its environs from the invasion of the ampheles ladiousi, one of the most efficient malaria carriers known, and to which many virulent outbreaks of malaria could be traced, to Chamber suggested that the local Government should make a recurring grant of Rs. 1,500 monthly to the Garden Reach Anti-Malaria Association for carrying out anti-mosquito measures in the Maiertada swamps and in the area intervening between that now

controlled by the Garden Reach Anti-Malaria Association and another area in Alipsor for the control of which a new Association of private persons was being formed. It was also pointed out that it would be unsatisfactory to leave this intervening area to be dear with by private enterprise and that therefore Government or some off or public authority ought to undertake the work and that Government should inaugurate the necessary measures. Nothing was heard from the local Government on this question until June when a letter was received by the Chamber in the following terms:—

I am to say that Government repret their inability to accept this suggestion. They agree with the argument that the task of controlling monguloes in the area to a state of the controlling monguloes in the area to a state of the controlling monguloes in the area to a state of the controlling monguloes in the area to a state of the controlling monguloes in the area to a state of the controlling monguloes in the area to a state of the controlling monguloes in the area to detail the properties of the details of pablic leadth word in the properties of the details of pablic leadth word in the properties of the details of pablic leadth word. Government area arond accept any policy which would be a state of the properties of the controlling the state of the properties and district boards. Government acount accept any policy which would be controlled to the controlled to the controlled to the state of the controlled to the co

I am to point out that although your letter refers primarily to the danger presented by the spread of anopheles ludlowii, your proposals contemplate dealing with mosquitoes in general. As regards the anopheles ludlowii, Government accept the view put forward by Major Cavell on page 40 of his report that they are not likely to breed in the Majorhat awamps.

In the course of their discussion of the above reply it was brought to the notice of the Chamber that the Government of Bengal, Local Self-Government Department, Public Health Branch, had addressed the Director of Public Health, Bengal on the 20th June as follows:—

I am directed to say that Government bave decided to undertake the scheme for malaria survey work against anopheles Indiousii in the vicinity of Calcutta as recommended by Major Govell at an estimated annual cost of Rs. 47,200 as noted below:—

by halps cover as an estimate a				Bs.
(a) Existing survey unit				9,920
(b) Two new units		•••	***	18,280
(c) Control measures	•••	***	***	14,000
(d) Emergent control operations	***	***		5,000
			Rs.	47,200

I am accordingly to convey the sanction of Government to the employment during the current financial year (1998-34) of the temporary staff and the expenditure as detailed below.

(a) For the existing survey unit in the areas between the rivers Hooghly and Ichhamati (for which the retention of the temporary staff for 3 months from 1st March 1933 have already been sanctioned in Government order No. 113-115-T.P.H., dated the 20th May 1939.

One Entomologist on Rs. 300 per mensem. Five Field Assistants each on Rs. 50 per mensem. Two Laboratory Assistants each on Rs. 50 per mensem. Bight mosquite catchers each on Rs. 15 per mensem. Godown rent at Rs. 10 per mensem. Contingencies at Rs. 500 per annum,

(b) For two new units-

Two Entomologists each on Rs. 250 per mensem.
Ten Heid Assistantic each on Rs. 50 per mensem.
One Laboratory Assistant on Rs. 50 per mensem.
Three Laboratory Assistants each on Rs. 40 per mensem.
Staten mesquist culches each on Rs. 15 per mensem.
Godown rent for each unit at Rs. 10 per mensem.
Contingencies for each unit at Rs. 760 per annum.

(c) For control measures-

One Supervisor at Rs. 100 per mensem.
Three Sanitary Inspectors each at Rs. 50 per mensem.
Twenty-four coolies each at Rs. 16 per mensem.
Forty-eight extra coolies each at Rs. 16 per mensem.
Larvicides and insecticides Rs. 5,000 per annum.
Contingencies at Rs. 624 per annum.

Note.—One of the laboratory assistants on Rs. 50 employed in the existing survey unit should be attached to one of the new units and in his place should be employed one of the laboratory assistants now sanctioned on Rs. 40.

The pay of the staff is subject to the usual emergency cut.

The charge will be met from the provision of Rs. 1,00,000 for "anti-malaria measures" in the current year's public health budget.

The Accountant-General, Bengal, has been informed.

The decisions intimated in the above letter were the outcome of a conference between the Hon'ble Minister for Local Self-Government and representatives of the various bodies concerned with the anti-malarial survey and control work against anopheles indlowir which had been suggested by Major Covell. This action by the local Government to deal with the trouble was heartily welcomide by the Chamber Committee who felt, however, that if the Local Government would provide one additional unit to tackle the Majorial swamps, independent action might be possible to control'the Alipore area. At the request of the Committee the President accompanied by Dr. R. M. Bradley, Surgeon-Superintendent of the British India Stean Navigation Co., Ld. and Dr. R.

Senior White, Malariologist to the Bengal Nagpur Railway and Secretary to the Garden Reach Anti-Malaria Association, attended the annual meeting of that Association on the 5th July when the scope of the Association's operations were fully discussed. The Ludlowii Sub-Committee, appointed by the Local Government to deal with this particular problem, duly reported to the Local Government in the matter (a) detailing the work to be done before any reasonable eradication could be expected, and (b) estimating that this would cost Rs. 98,345 of which Rs. 50,000 only had been secured, thus leaving Rs. 48,345 still to be found. A deputation consisting of the three gentlemen named above, waited upon the Hon'ble Sir Bijov Prosad Singh Roy, Minister for Public Health, when (1) the question of dealing with country craft and lighters and (2) the grant of Rs. 47,200 by the local Government for anti-malarial survey and control work were discussed. It was gathered from the discussion on that occasion that, while the local Government was quite conversant with the malaria situation and did not believe that it would assume epidemic form in the immediate future, other experts took a much more serious view of the situation. The Local Government cannot do more than point out to the local bodies what their various duties are, and Government is evidently satisfied that the Public Health Department had the matter as well in hand as could be expected, but no further money was available for the work.

The malaria menace: Scheme for the control of lighters and country boats using the docks.—In a separate paragraph of this report, particulars are given of the efforts which have been, and are still being, made to avoid, the threatened danger to Calcutta and its environs through the invasion of the notorious anopheles ludlousit. The attitude of the local Government in regard to this problem is fully explained in the above paragraph, and there has also been placed before members the following scheme for the control of lighters and country boats using the dock:—

- No lighter to be loaded for the docks or river moorings or to be taken entry into the docks unless the bilges are first treated with at least ½ gallon of oil previous to beginning loading or moving to the docks.
- 2. At the dock gates all such craft will empty out all vessels containing drinking or cooking water. Such vessels may be refilled when inside the docks. As lighters are locked through the locks in groups inspectors will be present to see that this order is carried out.
- Lighters going to and from the ships at river moorings will be inspected at Nidderpore Dock Lock entrance quay and at Chitpore lock—according to whether they are coming from the south or north.
- Loading of country boats for direct shipment to the docks should be abuledly prohibited. South coming boats should tranship at Akra; craft coming from the North should tranship at Chitpore lock.
- 5. Under the Epidemic Diseases Act fees can be charged for these inspections. Five inspectors will be needed at Rs. 50 a month. Government should be asked to provide this small amount.

If Government will afford the authority to enforce the above the Garden Reach Association will do the rest.

In commending this scheme to the favourable consideration of members interested, the Chamber Committee requested those mean-bers of the Chamber who control country boats, namely, jute mills, boating companies and others in intimate whether or not they would be prepared, on their work of the control time with the Garden Ench Association's scheme to the extent of proposed (1) and (2) at least. The boating companies comprising the Caleutta River Transport Association from prepared the Chamber with their comments on the scheme, and theorems thave been passed on to the Garden Reach Anti-Malaria Association for consideration. Replies from other interests concerned are now awaited.

Vernacular examinations.—In the annual report of the Chamber for 1932 it was mentioned that, consequent on he proposals of the Government of Bengal (1) to discontinue the contribution of Rs. 2,500 which Government has hitherto paid annually to the Board of Examiners conducting the language examinations of Government servants, mercantile assistants, and others from Bengal, in Calcutta twice in every year, and (2) to arrange for examinations of their own servants in Hindi and Bengali by a local Board, the Chamber Committee had addressed the Board of Examiners in the matter enquiring whether the Board would be able to continue to arrange for these examinations to be held in the future, as in the past, in Calcutta and, if so, on what terms. It is satisfactory to record that, although the Bengal Government has definitely withdrawn its annual grant of Rs. 2,500 towards the cost of these examinations, the Board of Examiners are permitted, in accordance with the Government of India's "language" regulations, to visit Calcutta on the first or second Monday of March and November in each year for the purpose of holding "Army interpretership examinations". During these visits to Calcutta, the Board of Examiners still find it possible to arrange for the examinations of assistants of banks, mercantile firms, jute mills and others, and there is no suggestion to raise the present fee of Rs. 18 per candidate.

Xaminers, Army Headquarters, Simla, favoured the Chamber with a copy of his report on the vernacular examinations of assistants of banks, mercantile firms, jute mills and others which were head in Calcutta carly in November 1938. The results of these examinations were very satisfactory and particularly so in the case of the test in colloquial Hindustani for jute mill assistants for which 25 candidates appeared and passed. The desirability of stiffening on

the colloquial test in Hindustani, and the lower standard examination for assistants of increastile firms and others, by adding a test in conversation to the syllabus, has been raised, and the Chamber Committee have this suggestion under consideration for the present in consultation with the Indian Jute Mills Association, in so far as the mill companies are interested, but they will also be taking up this matter with all members of the Chamber, at the earliest opportunity, with a view to any suggestions, thus received, being passed on to the Board of Examiners for consideration prior to the preparation of the syllabus for the March 1938 examination

Infringement of designs on piece-goods.-It was stated in the Chamber Committee's report for 1932 that the Committee, after consultation with the Piece-Goods Sub-Committee. had addressed the Government of India, Department of Commerce, with regard to this matter. As importers of designs which have been on the market before the introduction of the Indian Patents and Designs Act are precluded for that reason from registering such designs, it was suggested to the Government of India that. pending the introduction of legislation to make good this deficiency in the law, a notification might be issued under section 19 of the Sea Customs Act, prohibiting importations of foreign textiles and piece-goods which the Collector has reason to suspect have designs, so similar to designs of British goods, as are likely to mislead. The Government of India did not consider they would be justified in issuing such a prohibition, on the ground that such action would not only have the effect of a recognition of rights not capable of being established in a Civil Court, but would transfer the adjudication as to the existence of rights from the ordinary courts to the Collectors of Customs, and the Chamber urged that, if section 19 could not be made use of for the purpose in view, section 18 of the Act should be amended so as to include in the list of goods now prohibited from importation, piece-goods having designs thereon unless the country of origin and manufacture is clearly indicated on the selvedge or otherwise at intervals of not more than one foot throughout the entire length. To these representations the Government of India replied in June pointing out (1) that the principle of the Indian merchandise law, as it stands at present, in respect of indications of origin, is that it is not necessary that goods should be marked with the name of the country in which they were produced or manufactured unless they bear a trade mark or trade description suggestive of a different origin; (2) that the proposed amendment of section 18 of the Sea Customs Act involves a reversal of this principle in that it requires the application of an indication or origin to goods, which admittedly bear no false indication of their place of origin or manufacture; (3) that the proposal is open to the objection that it is confined to one class of goods only, namely, piece-goods bearing designs and (4) that the actual effect of the

proposal would be to penalise the innocent manufacturer unnecessarily along with the manufacturer who pirates designs. For these reasons the Government of India were unable to accept the proposal which they regarded as an attempt to amend the Indian Merchandise Marks Act and the Sea Customs Act to fulfil a purpose for which these measures were not intended. The Government of India's letter was duly considered by the Chamber Committee in consultation with their Piece-Goods Sub-Committee and their legal advisers, and the Chamber Committee replied, regretting that the Government of India appeared to be so unsympathetic towards the difficulties which importers have to face through the absence of protection against persons who deliberately copy the designs on piece-goods which have been established in the market for years. They pointed out that protection against the pirating of these designs is absolutely necessary cannot be denied, and they made it clear that they were not disposed to accept the present situation without exploring all further possible means for achieving their object. Unless suspect goods are detained at the Custom House, it is well nigh impossible for an importer, whose designs are suspected to have been pirated, to trace the destination of the offending goods once these have been passed out of the Customs and he is unable effectually to enforce his rights. Having regard to the extreme necessity for dealing effectively with this important matter, it was suggested, for the sympathetic consideration of the Government of India, that appropriate steps should be taken to extend the Sea Customs Act so as to empower the Collector of Customs to detain goods, under the usual indemnity from importers, when the Collector is satisfied that reasonable grounds exist for suspecting that such goods bear designs which infringe designs registered in India under the Indian Patents and Designs Act. Such action would give importers an opportunity to challenge the infringements in the Civil Courts, and a considerable degree of protection of registered designs would thus be secured. In this connection it is interesting to record that the Bombay Chamber of Commerce will move a resolution at the annual meeting of the Associated Chambers of Commerce of India, in January 1984, in the following terms :---

This Association desires again to impress upon the Government of India the necessity of giving the Customa Authorities powers under Section 18(d) of the Sec Customs Act to detain goods the designs on which are infringements of designs coming within the purview of the Indian Patentia and Designs Act.

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MEMBERSHIP.

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

CHAMBER MEMBERS:

Abdoolabhoy, Laljee & Co.

Cutler, Palmer & Co.

Houghton, Butcher (Eastern) Ld.

The number of members of the Chamber on the 31st January 1934 was: Chamber members 200: Associate members 13.

FINANCE AND ACCOUNTS.

		001115.	
Chamber.—The addition in t 33 amounts to Rs. 70,120-7-0. Bengal Chamber of Commerc Royal Exchange deficit			77,550 11 11 7,480 4 11
	Ado	lition Rs.	70,120 7 0
The corresponding figures for 19 Bengal Chamber of Commerce Royal Exchange deficit	32 w surj	ere:— olus Rs. Rs.	1,05,880 4 10 2,912 2 7
	Add	ition Rs.	1,02,968 2 3
The income and expenditure llows:—	for	1932 and	. 1933 are as
Income :			
		1932	1933
Members subscriptions	Rs.		
Monthly contribution		1,85,050	
Arbitration fees	22	15,138	
Certificates of Origin	,,	10,834	
Railway Danie Dit	,,,	10,034	
Income-tax on Chamber	,,	11.1	87.
Revenue			13
Interest and rent received less	33	******	10
interest paid, taxes, repairs			
and electric charges		00 510	01010
	,,	23,746	24,913
invectments			
mvesoments	"	99,950	82,014
	Rs.	4,08,917	3,86,540
Expenditure :-			
	_		
Establishment	Rs.	2,31,722	2,34,617
Printing and Stationery	,,	13,480	13,592
Depreciation	,,	16,890	17,308
Sundries	,,	19,922	29,010
Prices current	,,	267	574
Contribution to Provident Fun	d ,,	15,756	13,889
Surplus	,,	1,05,880	77,550
m .	1.70		
Tota	l Rs.	4,03,917	3,86,540

[115]

Royal Exchange.—The deficit for 1933 is Rs. 7,430-4-11 against the deficit of Rs. 2,912-2-7 for 1932.

Income :-				
			1932	1988
Entrance fees		Rs.	150	25
Subscriptions		,,	38,337	33,804
Sale of Telephone ticket books		,,	1,655	1,493
		Rs.	40,142	35,322
Expenditure :-				
Rent		Rs.	18,000	18,000
Contribution to Chamber		,,	6,000	6,000
Establishment		11	8,746	9,258
Restaurant license		,,	559	428
Books and newspapers		,,	2,422	2,282
Sundries		٠,,	7,327	6,789
		Rs.	43,054	42,752
Deficits 1932 and 1933		,,	-2,912	-7,480
		Rs.	40,142	35,322
. C. DANIEL,	J	. s. i	TENDER	SON,
Secretary.				President.

Caloutta, The 8th February 1934.

BENGAL CHAMBER OF BALANCE SHEET as

CAPITAL AND LIABI	LITIES.		Rs.	As.	P.	Rs.	As,	P.
5% MORTGAGE DEBENTURE REDEMPTION		1915,						
		***				12,920	15	5
OUTSTANDING INTEREST ON ABO						2,090	15	0
DEPOSITS FOR ARBITRATION CA	SES					11,308	0	0
CASHIER'S SECURITY DEPOSIT						5,000	0	0
SUNDRY CREDITORS-								
Provident Fund Contributi	on		13,889	10	8			
Establishment	•••		1,241	0	0			
Printing, General			477	0	0			
Income Tax on accrued int	erest		393	6	0			
Sundries			2,857	11	11			
Collector of Income Tax a/o	Office Si	nff	18,858 2,266	12 12	7			
Royal Exchange Deficit			7,430	4	11	28,555	13	6
CAPITAL ACCOUNT-						28,555	10	
As per last Account			8,13,148	5	3			
Add-Surplus in Profit and	Loss Ac	ount	77,550	11	11			
Less—Royal Exchange Defi	icit		8,90,690 7,430	1 4	2 11	S,83,268	12	3
						,,		
Carried	over					9,43,144	8	2

[117]

COMMERCE, CALCUTTA.

at 31st December 1933.

PROPERTY AND ASSE	TS.	Rs.	As.	P.	Rs.	Αв.	P.
LAND No. 2, CLIVE STREET					3,11,912	8	0
New ROYAL EXCHANGE BUILDING Expenditure to date Less—Depreciation to date		6,02,166 2,38,674	12	9 11	3,63,492	7	10
FURNITURE— Expenditure to date Less—Depreciation to date	<u></u>	1,15,017 1,14,917	9	8 8	100	0	0
LIBRARY AND PICTURES— Expenditure to date Less—Depreciation to date	<u>.</u>	42,820 32,614	1 2	5 4	10,205	15	1
STANDARD WEIGHTS, MEASURES	AND TEST	1			1		
	:: ::	4,438 2,055	3 13	11 11	2,382	5	4
INSTALLATION OF ELECTRIC AND WORKS-		1,20,997	8	9			
		1,20,897	8	9	100	0	
Dents due to Chamber— Outstanding, 1933 Advance Sundry outstandings		21,685 125 1,907	8 0 11	4 0 6	23,718	3	10
Cashier's Security Deposit— 3½% Government Promissory N for Rs. 5,000/- @ par	Votes 1842/43				5,000	0	0
					1		
Carried	d over				7,16,911	8	1

the control and and

BENGAL CHAMBER OF

BALANCE SHEET as

				Rs.	Ar.	P.	Re.	As.	P.
		Brough	nt forward	 			9,43,144	8	2
								١,	
							l		
							ļ		
							į į		ļ
-			TOTAL Rs.	 			9,43,144	8	2
	 			 	_	:			

We beg to report that we have audited the Balance Sheet of the Rengal Chamber of Commerce, stated. In December 10 as a shown set forth, and also obtained all the information and explanations we have a superior of the state of the Shares Sheet is drawn up in conformity with the law and achieval for the state of the Chamber's affairs according to the best of our information of the state of the Chamber's affairs according to the best of the Chamber. and the explanation given to us, and as sheet up the books of the Chamber.

CALCUTTA,

The 8th February 1984.

LOVELOCK & LEWES,
Ohartered Accountants,
Registered Accountants,

[119]

COMMERCE, CALCUTTA.

at 31st December 1933.

	Rs.	As.	P.	Rs.	As.	P.
Brought forward				7,16,911	8	,
Cash and Investments-	1					
4% Calcutta Port Trust Debentures 1905, for Rs. 10,000/- @ 1004%	10,025	ò	0			
4% Loan of 1960/70 for Rs. 70,000/- @	68,950	0	0			
5% Losn of 1939/44 for Rs. 60,000/- @	62,925	0	0	ł		
5% Loan of 1945/55 for Rs 50,000/- @	56,656	4	0			
	1,98,556	4	0			
Imperial Bank of India, for 5% Mortgage Debenture Loan 1915, Redemption	12,920	15	5	ĺ		
Do. do. Interest 1915	2,090	15	0	ĺ		
Do do, on current Account	8,164	8	6			
Cash in hand	4,500	5	2	2,26,233		
Total Rs				9,43,144	8	- 5

J. S. HENDERSON, President.

A. C. DANIEL, Secretary.

J. REID KAY,
A. AIKMAN,
H. F. BATEMAN,
R. D. OROMARTIE,
H. A. M. HANNAY,
L. V. HEATHOOTE,
C. C. MILLER,
R. A, TOWLER,

Committee.

BENGAL CHAMBER OF REVENUE ACCOUNT for the

EXPENDITURE.		Rs	1.	P.	1 ,,	I.	1
		INS.	As.	P.	Rs.	As.	P.
To Establishment		1		1	2.34,617	١	
,, Municipal Taxes		1		1		11	1
Current. Renairs					11,981	0	0
Electric Fans, Lights Lifts and Du				1	1,006	1	0
including cost of current and un-bear	unps	5.818	8	9	1		10.0
Received for use of Lights and Fans					J	1	
Talla and account Talla and Talla	•••	3,780	11	. 0		1	
and the second s			-		2,037	13	9
" Depreciation on Building		15.00.		١	1		1 1
,, Do, on Furniture	•••	15,054	2	8		1	1 1
,, Do. on Library and Pictures	***	416	13		1 .	1	()
,, Do. on Standard Weights, A		1,644	2	7	i	į	
sures and Test appliance	den-	1	l	1 .			
autes and Test appnance	8	193	8	3	1		
			-		17,308	10	6
, Fire Insurance		1	ŀ		1	1/3	I - I
" Contribution to Provident Fund	***				1,250	0	0.
, Printing Reports	***		144		13,889	10	8
	***				6,539	1	0
Less Sander Desire	***	5,902	0.	3		- 0	
Dos-Bundry Receipts	***	50	4	0	J i	l i	
			- 1		5,851	12	3
,, Charges General							
Petty Charges			***		922	10	3
Less Sandan Day 1	•••	6,017	9	0	1		- 1
Dess - Sundry Receipts		168	0	0	1 1	- 1	- 1
				_	5,849	9	0
,, Stamps		1 1	- 1		íí	- 1	- 1
	•••	***			1,415	6	3
Book Binding	••••		[***	727	4	0
Government Genetter at-				***	462	6	0
		/			1,004	1 /	0
Stationery	***				3,750	0	0
Telephone Subscriptions					1,202	11	9
Publications	***		***		1,171	8	11
,, Commercial Education Prize Fund	[1			1,564	10	4
, Associated Chambers of Commerce	··: 1				225	0	0
India	of	- 1	- 1				
Law Charges					1,600	0	0
, Income Tax on Security Interest					1,814	0	0 ,
					1,908	12	11
Prices Cornert					5,340	5	7
ii - mee outlent			[[574	4	3
			-	ł			
1						-	1
·	- 1			- [- 1	- {
	j			J.			
Total Rs.					3,24,014	6	6 .

CALCUTTA,

The 8th February 1984.

Examined and found correct.

LOVBLOCK & LEWES,

Chartered Accountants,

Registered Accountants,

[121]

COMMERCE, CALCUTTA.

year ended 31st December 1933.

		INC	ME.		Re.	Ав	P.	Rs.	As.	P
By I	Members	Subscript	ons					65,175	0	-
,, A	tonthly O	ontributio	ns from the Associa recognised by Chamber	tions the	1,32,450	0	0			
,,	Do.	do.	Licensed Meass Department		24,000	0	0			
,,	Do.	do.	Royal Exchang	e	6,000	0	0			
	Do.	do	Indian Tea Committee	Cess	12,000	0-	0			
,,	Do.	do.	Calcutta Lin Conference	ers	12,000	0	0	1,86,450	0	(
.,	Arbitratio	n Fees						14,606	0	(
	Fees for C	ertificate	of Origin					13,282	0	C
,,	Railway !	Fraffic Ret	urns	***	,			87	10	(
31	Income T	x on Cha	nber Revenue					. 13	8	.(
**	Deficit ca	rried to P	ofit and Loss Acc	ount				44,400	4	(
			TOTAL RS.					3,24,014	-6	-

J. S. HENDERSON, President.

J. REID KAY, A. AIKMAN, H. F. BATEMAN, R. D. CROMARTIE, H. A. M. HANNAY, L. V. HEATHCOTE, C. C. MILLER, R. A. TOWLER,

Committee.

A. C. DANIEL, Secretary.

[122]

BENGAL CHAMBER OF PROFIT AND LOSS ACCOUNT for

	Rs.	Ав	P.	Rs.	As,	P.	
To Balance of Revenue Account			·	44,400	4	6	
,, Imperial Bank of India: Cost of Management of Debentures				300	0	0	
" Interest on Debentures				15,500	8	0	
, Surplus for the year carried to Capital Account				77,550	n	11	
		١.					
TOTAL Rs				1.37,751	- 8	- 5	

CALCUTTA,

Examined and found correct.

LOVELOUK & LEWES,

Chartered Accountants,

Registered Accountants,

[123]

COMMERCE, CALCUTTA.

the year ended 31st December 1933.

			Rs.	Ав	Р.	Rs.	As.	Р.
By RENT OF No. 2, CLIVE STRE	ET-				1			
Royal Exchange			18,000	0	0			
Licensed Measurers Depa	rtment		12,000	0	0			
Restaurant Contractors			600	0	0			
Brokers' Exchange			3,000	0	0			
Indian Tea Licensing Co	nmittee		1,600	0	0	35,200	0	
,. Interest on Investments						20,537	7	
,, Profit on Purchase of Char from 1920 to 1932	nber Deben	tures	52,225	0	0			
Do. Sales of Investme	ente		19,937	8	0			
			72,162	8	0			
Less-Loss on Redempt Bonds	ion of 5%	& 6% 	4,467	3	0			
			67,695	5	0		1	
Add—Profit on Revaluments	nation of I	nvest-	14,318	12	0	82,014	1	
			1			1		
						1		
	Total Rs.					1,37,75		+

J. S. HENDERSON, President.

J. REID KAY,
A. AIKMAN,
H. F. BATEMAN,
R. D. OROMARTIE,
H. A. M. HANNAY,
L. V. HEATHCOTE,
C. C. MILLER,
R. A. TOWLER,

Committee.

A, C. DANIEL, Secretary.

LIABILITIES.	Rs.	As.	P,	Rs,	As.	P.
CAPITAL ACCOUNT—				1		
Subscriptions to 31-12-32 Rs. 1,22,305 8 9 Do. for 1933 , 13,889 10 8						
${\it Less-{\bf Refunded\ during\ 1933}\ }^{\rm 1.36,195-3-3-5}_{\rm 37,752-3-8}$	98,442	15	9			
Interest on Subscriptions to 31-12-32, 47,333 2 8 Proportion of Profit for 1933 , 22 074 11 10	00,112		ľ			
Less—Refunded during 1933 , 15,558 4 2						
Contributions to 31-12-32 , 1,22,305 8 9 Do, for 1933 , 13,383 15 6	53,849	10		1,52,292	10	1
LessRefunded during 1933 ,, 37,146 8 6	98,442	15	9			
Interest on Contributions to 31-12-32 , 47,333 2 8 Proportion of Profit for 1933 , 22,074 11 10	,					
Less—Refunded during 1933 $_{_{1}}$ $\stackrel{69,407}{15,558}$ $\stackrel{14}{4}$ $\stackrel{6}{2}$	53,849	10	4			
Forfeits to 31-12-32 , 30 7 6 Do. for 1933 , 664 6 3			_	1,52,292	10	1
Less-Refunded during 1933 , 694 13 9 8 6	685	5	3			
Interest on Forfeits to 31-12-32 , 7 8 11 Proportion of Profit for 1033 , 116 15 9	000	,	,			
Less—Refunded during 1933 , 2 6 7	122	2	1	807	7	4
				807	(ľ
Carried over				3,05,392	11	6

[125]

COMMERCE, PROVIDENT FUND.

as at 31st December 1933.

ASSETS.		Rs.	As.	₽.	Rs.	Λs.	P.
Outstanding-							
Amount due by Chamber		13,889	10	8			
Interest on Investments accrued		3,128	4	3	17,017	14	1
ncome Tax on Investment Income					906	7	
NVESTMENTS-						1	
4% Calcutta Municipal Debenture Rs. 14,000 @ market value	s for	13,995	10	0			
4% Calcutta Port Trust Debentures Rs. 59,000 @ market value	for	58,272	8	0			١.
4% Loan 1960-70 for Rs. 95,000 @ market value		93,575	0	0			
5% Loan 1939-44 for Rs. 19,200 @ market value		20,136	0	0			
5% Loan 1940-43 for Rs. 50,200 @ market value	,	52,804	2	0			
5% U. P. Loan 1941 for Rs. 10,000 @ market value		10,575	0	0	2,49,358	4	
Imperial Bank of India					38,924	14	1
Carried over.					3,06,207	8	1-

BENGAL CHAMBER OF

BALANCE SHEET

	Rs.	As.	Р.	Rs.	As.	P.	
Brought forward				3,05,392	11	6	Ì
Capital Suspense. Unpaid Balances—)	1			
Captral Subscription Color Captral Subscription Captral Subs	472 242 	6	8	714 3,06,107 100	13 8 0	3 9 0	
Total Rs.		Ì		2.08.907	- 2		

CALCUTTA,

Examined and found correct.

LOVELOCK & LEWES,

Chartered Accountants,

Registered Accountants, The 8th Pebruary 1934.

[127]

COMMERCE, PROVIDENT FUND.

as at 31st December 1933.

		Rs.	As.	Р.	Rs.	Δя.	Р.
В	rought forward	 			3,06,207	8	9
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	Total Rs.	 			3,06,207	8	9

R. D. CROMARTIE, B. A. TOWLER,

[128]

BENGAL CHAMBER OF PROFIT AND LOSS ACCOUNT

	cent-		Rs.	As.	P.	Rs.	۸×.	P.	Ì
To Expenses		-24				613	12	0	l
" Surplus carried to Capital Account —									
Proportion of Profit on Sub- scriptions	8:45		22,074	11	10				
Preportion of Profit on Con- tributions	8.45		22,074	11	10				
Proportion of Profit on For- feits	104	16:94	116	15	9	44,266		-	
		10:34				44,206	7	5	
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		- 1			1				
		1	-	1	-		1		
		-			1		1		
			1	-	1	1		1	
TOTAL RS		7.18			-	44,880	3	5	
Examin	-3 - 3	formal .						'	

CALGUTTA,
The 5th February 1984.

Examined and found correct.

LOVELOCK & LEWES,

Chartered Accountants,

Registered Accountants,

Managers.

[129]

COMMERCE, PROVIDENT FUND.

for the year ended 31st December 1933.

	Per- cent- age.	Rs.	An.	Р.	Rs.	As.	Р.
By Interest	4.63				12,095	3	7
" Profit on revaluation of Securities	12.55				32,794	15	10
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	}						
		1					
	1						
1							
1	١.						
}	1						
1							
1							
	1	1					
	1	1					
Total, Rs	17:18				44,880	3	5

R. D. CROMARTIE, R. A. TOWLER, Trustees.

List of Presidents of the Bengal Chamber of Commerce.

President.			Firm.				Ele	ction.	
Mr. R. H. Cockerell									1834
., J. Stewart				***	***				1835
R. H. Cockerell				***	***		***		1836
John Jackson			•••	***	***				1837
,, K. R. Mackenzie			***	***			***		1838
,, R. H. Cockerell									1839
,, N. Alexander									1840
., K. R. Mackenzie John Storm									1841
T D MoKillissin					***				1842
T. Leach									1843
, John Storm									1844
J. Beckwith			***	***					1845
,, C J Richards			***	***	10.0		****		1846
" W. F. Ferguson				***	* ***				1847 1848
,, Henry Cowie C, B Skinner	•••			***			•••		1849
Tohn Allan									1850
									1851
, John Cowie									1852
, Jas. J Mackenzie		Messrs.	Mackillo	p, Stew	art & Co.	***		May	
Jas. J. Mackenzie	111	,,	Do				18th	27	1854
,, David Cowie	***	,,	Cowie 8				21st	,,	1855
David Cowie	***	**	Do Do				27th 27th	,,,	1856 1857
" David Cowie " D. Mackinlay		**	Gillande). see Arbi	thnot &	Có.	29th	"	1858
		"	Do		i i i i i i i i i i i i i i i i i i i		28th	.,,	1859
		"			en & Co.		19th		1860
W. S. Fitzwilliam		Agent,	Chartere	d Meren	ntile Ban	k	6th		1861
J. N. Bullen		Messrs.	Kettlew	ell, Bull	en & Co.		6th	٠,	1862
Wm. Maitland		.,	Mackille	op, Stew	art & Co.		lst	**	1863
Hon, Mr. J. N. Bullen	***	,,			len & Co.		18th		1864
J. N Bullen Mr. F. Schiller		33	Do		ller & Co			June	
	***	,,,		deIntest			31st	May	1867
			Crooke.	Rome 8	k Co.			July	
, Jas. Rome			D	0.	- 0			June	
Jas. Rome			D	ο.			31st	May	1869
R J. Bullen Smith					r & Cosh	orti			
Hon. Mr. R. J. Bullen Smith	111	33	D			•••		May	
R. J. Bullen Smith Mr. J. C. Murray		**	D.		s. c.	•••	31st	**	1871
Mr. J. C. Murray	***	**	Netriev		len & Co.		31st 31st	,,	1872 1873
Hon. Mr. H. H. Sutherland		"		o. Dunlop &	: Co.		DIEC	Jan.	
, , B. D. Colvin		"	Colvin.	Cowie 8	Co.		M	arch	
B, D. Colvin		- "	D	0-				May	
Mr. J. C. Murray		**			len & Co.		8th	Aug.	1874
,, E. C. Morgan	***	10		ner & O		***		May	1875
J. C. Murray		• • • • • • • • • • • • • • • • • • • •			len & Co.			**	1876
B. D. Colvin	•••	**		Cowie 8	Co. ekenzie &	Č.	30th		1877 1878
,, Duncan Mackinnon ,, Geo. Yule	***	"		v Yule &			31st	May	
, Geo. Yule		,,	D				31st		1879
Hon. Mr. A, B. Inglis		,,,	Begg, 1	Dunlop &	ι Co.			Jan.	1880
Mr, W. E. Crum		. ,,	Grahan	n & Co.				May	1880
., A. B. Inglis			Begg,	Dunlop &	c Co.				1881
,, R. Miller		,		Miller &			n., '	April	1882
" J. J. J. Keswick	***	**		e, Skinn o.	er & Co.	•••	7th	Aug.	1883
,, J. J. Keswick	***			0.		***	29th	may	1885
J. J. J. Keswick Hon, Mr. D. Cruickshank				Dunlop &	ε Co.		29th	May	1886
Mr. H, B, H, Turner		,,,	Turner	Morris	on & Co.		22nd	Apl.	1887
,, H. B. H. Turner		",		ο.			28th	May	1887
,,									

BENGAL CHAMBER OF

PROFIT AND LOSS ACCOUNT

			Per- cent- age,		Rs.	As,	Р.	Rs.	As,	P.
To Expenses				-24				613	12	0
" Surplus Accour	carried to	Capital								
Propor scrip	tion of Profit	t on Sub-	8:45		22,074	11	10	1		
Propor tribu	tion of Profit tions	on Con-	8.45		22,074	11	10			
Propor feits	tion of Profit	t on For-	*04	16-94	116	15	9	44,266	7	5
				10:34				44,206	1	9
							-			
										1
	TOTAL RS	s		17:19				44 880	3	- 5

Calcutta, The 5th Pebruary 1934.

Examined and found correct.

LOVELOCK & LEWES,

Chartered Accountants,

Registered Accountants,

Managers.

[129]

COMMERCE, PROVIDENT FUND.

for the year ended 31st December 1933.

	Per- cent- age.	Rs.	An.	Р.	Re.	Ав.	Р.
By Interest	4*63				12,095	3	7
" Profit on revaluation of Securities	12.55				32,794	15	10
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		1	1	1	l	1	}
		1			1	1	1
Total Rs	17:18	·	1	1	44,880	3	5

R. D. CROMARTIE, R. A. TOWLER,

List of Presidents of the Bengal Chamber of Commerce.

President.			Firm.			Ele	ction.	
Mr. R. H. Cockerell								1834
" J. Stewart						•••		1835
, R. H. Cockerell	***					•••		1836
John Jackson	•••					•••		1837 1838
,, K. R. Mackensie						***		
R. H. Cockerell N. Alexander						***		1839
W D Mankonvio								1840
, John Storm								1841
J. P. McKilligin						***		1842
., T. Leach	***					***		1843 1844
, John Storm						•••		1845
,, J. Beckwith ,, C. J. Richards						***		1846
								1847
Henry Cowio								1848
, C. B Skinner						***		1849
, John Allan						•••		1850
,, J. J. Mackenzie	•••			***		***		1851 1852
" John Cowie " Jas. J. Mackenzie		Messrs	Mankillon 3	Stewart & Co		l ot	May	
		**	Do,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		15th	,,	1854
David Cowie		,,	Cowie & C	D.		21st	11	1855
David Cowie			Do.			27th	,,	1856
David Cowie		**	Do.			27th	**	1857
,, D. Mackinlay		**		Arbothnot &			**	1858
,, D. Mackinlay		**	Do.	Bullen & Co.	•••	28th 19th	* **	1860
, J. N. Bullen W. S. Fitzwilliam		Agent	Chartered M	ereantile Bar	ık	6th	,,	1861
		Messrs.	Kettlewell.	Bullen & Co.	٠	6th	.,	1862
Wm. Maitland		11	Mackillop,	Stewart & Co		lst	,,	1863
Hon, Mr. J. N. Bullen		**	Kettlowell,	Bullen & Co.		18th		1864
J. N. Rullen			Do.				June	
Mr. F. Schiller		**		Schiller & Co				
,, R. Scott-Monerieff Henry Crooke		,,	Crooke, Ro	ntosh & Co.		31st	July	1867
Ter Pomp		"	Do.	ine de co.		lat .	June	1868
, Jas. Rome			Do.				May	1869
, R J. Bullen Smith				inner & Co si	orti	y afte	r, no	date.
Hon. Mr. R. J. Bullen Smith			Do.		•••			1870
Mr. J. C. Murray		,	Do.		•••		11	1871
			Do.	, Bullen & Co		31st		1872 1873
,, J. C. Murray Hon, Mr. H. H. Sutherland			Begg, Donl	on & Co.			Jan.	
,, B. D. Colvin			Colvin, Cov	vie & Co.			arch	
B. D. Colvin			Do.				May	
Mr. J. C. Murray		. ,,		Bullen & Co		8th	Aug.	1874
" E. C. Morgan		,	Ashburner		***		Мау	
., J. C. Murray			Colvin, Cor	Bullen & Co.			**	1876 1877
,, B. D. Colvin Duncan Mackinnon				, Mackenzie &	· Ćo		"	1878
	,,		Andrew Y				May	
Geo. Yule			Do.			31st		1879
Hon, Mr. A. B. Inglis			Begg, Dun				Jan.	
Mr, W. E. Crum			Graham &		•••		May	
A. B. Inglis			Begg, Dun	top & Co.	•••	31st	 \pril	1881
,, R. Miller			Honre, Mi	kinner & Co.		7th	Aug:	1882
,, J. J. J. Keswick ,, J. J. J. Keswick			Do.	a oo,			May	1884
, J. J. J. Keswick			Do.			_		1885
Hon, Mr. D. Cruickshank			Begg, Dun	lop & Co.		29th		
Mr. H. B. H. Turner		. ,,	Turner, Me	orrison & Co.		22nd	Apl.	1887
., H. B. H Turner			Do.		***	28th	мау	1887

		-	-				
Hon, Mr. R. Steel		Mocore	R. Steel & Co.				
Sir Alex. Wilson, Kt,			Jardine, Skinner & Co.	•••	14th	June	1887
		9.0	Do.	••••	29th		
Mr. Jas. L. Mackay		12	Mackinnon, Mackenzie &	or.	28th	**	1889
Hon, Mr. Jas, L. Mackay,		"	Do.		9th	**	1890
, Jas. L. Mackay,		"	Do.		29th	11	1891
,, Jas. L. Mackay,	CIP	**					1892
, P. Playfair	0.11,	"				ď.	1893
Mr. Allan Arthur			Finlay, Muir & Co. Barry & Co. Do.		0011	Oct. Feb.	1893
Hon. Mr. P. Playfair		11	Barry & Co		2011		
,, P. Playfair C.I.E.		**	Do			12	1895
, Allan Arthur		,,			1041	Mar.	1896
,, Allan Arthur			Do.	•••	1200	Mar. Feb.	1897
,, M. C. Turner		**	Maskinnon Maskansia &	ď	25th	Peb.	1898
, Allan Arthur		**	Mackinnon, Mackenzie & Ewing & Co, Begg, Dunlop & Co.	CII.	Q1-4	may	1898
Mr. G. H. Sutherland		**	Rogg Dunlon & Co	•••	2011	reo.	1000
" M. C. Turner		,,	Mackinnon, Mackenzie &	Co	20th 98+1.		1901
Hon, Mr. M. C. Turner		"	Do	00.	25th	,,	1902
Sir E. Cable, Kt.	•••	"	Ried & Co		9741	11	1903
Hon, Mr. A. A. Apear		"	Do. Bird & Co. Apear & Co. Do. Do. Do. Finlay, Muir & Co. Graham & Co.	***	27111	19	1904
,, ,, A. A. Apear		,,	Do		92+1	**	1905
A A Ancor co		,,	Do.	***	2814	11	1906
Mr. W. Brown	ı	**	Do.		27th	"	1907
Mr. W. Brown			Finlay, Mnir & Co.		98+1	"	1908
Hon, Mr. C. W. N. Graham		,,	Graham & Co.	••••	2614	27	1909
Mr. A. M. Monteath		.,	Mackinnon, Mackenzie &	Co	3rd	Mar.	1910
Hon, Mr. C. W. N. Graham			Graham & Co.			Feb.	
Mr. A. M. Monteath	***	,,	Mackinnon, Mackenzie &	Co.	27th	2.00.	1912
Hon Mr. A. M. Monteath	***					21	1913
, R. G. Monteath		**			27th	31	1914
, F. H. Stewart, C.	LB.	,,	Gladstone, Wyllie & Co.		26th	11	1915
" F. H. Stewart, C.	E.	**	Do.		29th	"	1916
" ", E. H. Bray			Gillanders, Arbuthnot &	Co.	28th	11	1917
			Bird & Co.	'	26th	.,	1918
Mr. A. R. Murray, C.B.E.	i		Bird & Co. Graham & Co. Thos, Duff & Co , Ld.		28th		1919
Mr. A. R. Murray, C.B.E.		**	Thos. Duff & Co . Ld.		27th		1920
" R. M. Watson Smyth. 1	4. L.C.	11					1921
" C. W. Rhodes C.B.R. M	LL.A.	**	Hoare, Miller & Co., Ld.	5	28th		1922
" W. L. Carey, M.L.C.	***	"	Bird & Co.		6th	Mar.	1923
" William C. Curric	***	13	Mackinnon, Mackenzie &	Co. 2	20th	Fob.	1924
Konneth Campbell, M.L.	c	**	Shaw, Wallace & Co.	2	27th		1925
Hou. Mr. J. W. A. Bell Mr. B. E. G Eddis	***	**	Mackinnon, Mackenzie &	Co. 2	6th		1926
Mr. B. E. G Eddis		**	Gillanders, Arbuthnot &	Co. 2	25th	Ϊ,	1927
The Hon'ble Sir George Go	direy	31	Bird & Co.	2	24th	ï.	1928
Hon. Mr. J. H. Fyfe, M.L.C.		,,	Mackinnon, Mackenzio &	Co. 2	22nd	31	1929
Mr. R. B. Laird, M.L.C.	***	**	Thos. Duff & Co., Ld.	- 2	28th	,,,	1930
The Hon'ble Sir Philip Brow		**	Mackinnon, Mackenzie &	Co. 2	27th	"	1931
Miss II Na Circ D. C. D. C. D.	J.B.E.					.,	
The Hon'ble Sir E. C. Benth Hon, Mr. J. S. Henderson		19	Bird & Co.	2	26th	11	1932
		**	Mackinnon, Mackenzie &	Co. 5	24th		1933
Mr. S. D. Gladstone	•••	**	Gillanders, Arbuthnot & C	Jo. 2	23rd		1934
						•	

BENGAL CHAMBER OF COMMERCE.

COMMITTEE FOR THE YEAR 1933-34.

President :

The Hon'ble Mr. J. S. Henderson, Messrs. Mackinnon, Mackenzie & Co.

 $Vice\mbox{-}President:$

MR. J. REID KAY,
Messrs. James Finlay & Co., Ld.

Members:

Mr. Alec. Aikman, Messrs. Andrew Yule & Co.

Mr. H. F. Bateman, Messrs. Shaw, Wallace & Co.

THE HON'BLE SIR E. C. BENTHALL,

Messrs. Bird & Co.

(Up to April).

Mr. R. D. Cromattir,

The Mercantile Bank of India, Ld.

SIR HUGH HANNAY, Agent, East Indian Railway.

Mr. L. V. Heathcote,
Burma-Shell Oil Storage & Distributing Co. of India

Mr. C. C. Miller, M.L.C.,

Messrs. Hoare, Miller & Co., Ld.

(From April).

Mr. R. A. Towler, Messrs. McLeod & Co.

[135]

WEWBERS

OF THE

BENGAL CHAMBER OF COMMERCE.

(Corrected to 31st January 1934).

CHAMBER MEMBERS:

Abdoolabhoy, Lalliee & Co. 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.

Begg, Dunlop & Co., Ld.
Bengal Iron Co., Ld.
Agent, Bengal-Nagpur Railway Co., Ld. Agent, Bengal & North-Western Railway Co., Ld. (Gorakh-Bengal Telephone Corporation, Bird & Co. Birkmyre Brothers. Blacker & Co. Blackwood, Blackwood & Co. Bombay Co., Ld. W. H. Brady & Co., Ld.

Braithwaite & Co. (India), Lid.

Becker, Gray & Co. (1930), Ld.

Barry & Co.

British Insulated Cables, Ld. Brooke, Bond India, Ld. Burmah Oil Co., Ld. Burmah-Shell Oil Storage & Distributing Co. of India, Ld. Burn & Co., Ld.

Calcutta Electric Supply Corporation, Ld. Calcutta Port Commissioners. Calcutta Tramways Co., Ld. Carritt, Moran & Co. 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. Cutler, Palmer & Co.

Don, Watson & Co. Dorman, Long & Co., Ld. Louis Drevfus & Co. Thomas Duff & Co., Ld. J. C. Duffus & Co., Ld. Duncan Brothers & Co., Ld. Dunlop Rubber Co., Ld.

Agent, East Indian Railway. Eastern Bank, Ld. Agent, Eastern Bengal Railway. Lionel Edwards, Ld. Ellerman's Arracan Rice & Trading Co., Ld.

Scott & Saxby, Lid.

English Electric Co., Ld. Sir David Ezra.

A. W. Figgis & Co. James Finlay & Co., Ld. A. Forbes & Co., Ld.

General Electric Co., (India) Ld.
G. A. Georgiadi & Co.
Gillanders, Arbuthnot & Co.
Gillanders, Arbuthnot & Co.
Glenfield & Kennedy, Ld.
Grahams Trading Co. (India), Ld.
Grandphone Co., Ld.
Grindlay & Co.
P. B. Guzdlar & Co.

Harrisons & Crosfield, Ld.
W. Haworth & Co.
Hazareemull, Hieralall,
Heatly & Gresham, Ld.
F. W. Heligers & Co.
George Henderson & Co., Ld.
W. T. Honley's Telegraph
Works Co., Ld.
Alfred Herbert (India), Ld.
Hoare, Miller & Co., Ld.
Holmes, Wilson & Co.
Houg-Kong & Shanghai Banking Corporation.
Houghton, Butcher (Eastern),
Houghton, Butcher (Eastern),

Imperial Bank of India.
Imperial Chemical Industries
(India), Ld.
Imperial Tobacco Co. of India.
Ld.
India.General Navigation & Ry
Co., Ld.

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.
Lever Brothers, Ld.
Lewis & Tylor, Ld.
Lipton, Ld.
Lipton, Ld.
Liverpool & London & Globe
Insurance Co., Ld.
Lloyds Bank, Ld. (Cox's
Branch).
London & Lancashire Fire Insurance Co., Ld.
Longmans, Green & Co.
Lovelock & Lewes.
James Lulke & Sons.

Macfarlane & Co., Ld.
Mackenzie, Lyall & Co.
J. Mackillean & Co.
Mackinnon, Mackenzie & Co.
Mackinnon, Burn, Ld.
Macneill & Co.
A. & J. Main & Co., Ld.
A. M. Mair & Co.
S. Manasseh & Sons.
Marshall Sons & Co. (India),
Ld.
Mattin & Co.
Martin & Harris.

Lvall, Marshall & Co.

Lyons (India), Ld.

Mather & Platt, Lid.
McLeod & Co.
The Mercantile Bank of India,
Lid.
Mr. R. I. Meyer.
E. Meyer & Co. (1926), Lid.
D. L. Millar & Co., Lid.
Mifaui Bussan Kaishs, Lid.

Moran & Co., Ld. Morgan, Walker & Co. Mytton, Wallace & Co.

The National Bank of India, Ltd.
New Zealand Insurance Co.,
Ltd.
Nippon Menkwa Kabushiki
Kaisha (Japan Cotton Trading Co., Ltd.)
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 Banking Corporation, Ld. Peninsular & Oriental Steam Navigation Co. Perman and Hynd. Pigoti, Chapman & Co. Place, Siddons & Gough. Planters Stores and Agency Company, Ld. Plummer Bros. & Co. Poppe, Delius & Co. Trice, 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., Ld.

Roberts, McLean & Co., Ld. Royal Exchange Assurance Corporation. Royal Insurance Co., Ld.

David Sassoon & Co., Ld. E. D. Sassoon & Co., Ld. M. A. Sassoon & Sons, Ld. Saxby & Farmer (India), Ld. Scottish Union & National Insurance Co. Ramchand Seal & Co. Sewaram Kaluram Shaw. Wallace & Co. A. J. Shellim & Co. Shimwell & Brother, Calcutta. R. Sim & Co., Ld. Sinclair & Co. Sinclair, Murray & Co., Ld. South British Insurance Co.. Spicer, Pegler & Co. Standard Life Assurance Co. The Statesman, Ld. Steel Brothers & Co., Ld. Octavius Steel & Co., Ld. R. Steel & Co., Ld. Steiners, Ld. Stewarts & Lloyds, Ld. J. Stone & Co., Ld.

Talbots, Ld.
W. H. Targett & Co., (Capital).
Tata Iron & Steel Co., Ld.
James Taylor & Co. (Merchants), Ld., (Manchester).
J. Thomas & Co.
Turner, Morrison & Co., Ld.

Sun Insurance Office, Ld.

Union Insurance Society of Canton, Ld.

Valvoline Oil Co. Villiers, Ld.

D. Waldie & Co.
Thomas Walker & Co.
W. J. Walker & Co.
Henry Williams (India), Ld.
Williamson, Magor & Co.
Worthington-Simpson, Ld.
Yokohama Specie Bank, Ld.
Andrew Yule & Co.

of New York, Ld. Ludlow Jute Co., Ld. National City Bank of New York.

Nederland Steam Navigation Co.

Nederlandisch Indisch Handelsbank. Nestlé and Anglo-Swiss Con-

densed Milk (Export) Co... Ld. Netherlands Trading Society. Nippon Yusen Kaisha.

Senda & Co. (India), Ld. Socony-Vacuum Corporation. Volkart Brothers.

HONORARY MEMBER ·

Sir Walter Roper Lawrence, Bart, c.B., G.C.V.O., G.C.I.E.

Г 139 Т

SUNDRY REFERENCES.

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Armistice Day.

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Indian Wireless Telegraphy.

Indian Tariff : Second Amendment.

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Land Acquisition : Amendment. Nadia Waterways.

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Central Cotton Committee:

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Admission free of duty

Import duty on tea lead into Ceylon.

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Import duty on cotton and woollen mixtures.

Income Tax Act: Demands for information.

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Wireless apparatus : Possession of

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BENGAL CHAMBER OF COMMERCE. Committees of the Chamber, &c., and Recognised Associations. (Corrected to 15th May 1934)

BENGAL CHAMBER OF COMMERCE

Committee of the Bengal Chamber of Commerce:

1.	Mr. S. D. Gladstone, President	Messrs.	(tillanders,	Arbuthnot & Co.
2.	Sir Edward Benthall,	,,	Bird & Co.	
3.	Mr. H. F. Bateman	,,	Shaw, Wall	ace & Co.

4. " G. R. Campbell ... " Mackinnon, Mackenzie & 5. ,, R. D. Cromartie ... Manager, Mercantile Bank of

6. ,, J. Reid Kay ... Messrs. James Pinlay & Co., Ld.

Royal Exchange Committee.

Messes, Gillanders, Arbuthnot & 1. Mr. S. D. Gladstone, President 2. Sir Edward Benthall. ,, Bird & Co.

M.L.C., Vice-President 3. Mr. R. D. Cromartie ... Manager, Mcrcantile Bank of

,, D. L. Dickson ... Messrs, Normans, Ross & Co. ,, A. Fraser ... ,, Blacker & Co. ,, C. H. Heape Place, Siddons & Gough.

,, R. H. Jackson ... Martin & Co. 8. ,, J. M. LeCocq ... Sinclair & Co. 9. , A. C. Robertson ... ,, Landale & Morgan.

Licensed Measurers Department Committee:

Messrs. Turner, Morrison & Co., 1. Mr. J. C. Foster, Chairman

,, P. E. R. Hoerder ... Bird & Co. ,, Mackinnon, Mackenzie & ,, R. S. Larkin ...

,, G. C. Limboussi ... ,, Ralli Brothers, Ld. ,, D. Marr George, Henderson & Co.,

6. ,, J. W. MacLure ... ,, Hoare, Miller & Co., Ld. ,, James Finlay & Co., Ld.

7. ,, J. A. Oliver ...

「 149]

	Imported Cloth and Yar	n Sub-Committee.							
1.	Mr. J. S. T. Russell, Mes	srs. James Finlay & Co., Ld.							
2.	,, G. L. Allen ,								
3. 4. 5.	,, G. J. K. Hook	Anderson, Wright & Co.							
Indigenous Cloth and Yarns Sub-Committee:									
1.	Mr. V. H. MacCaw, O.B.E. Mesi Chairman	s. Kettlewell, Bullen & Co.,							
2.	,, A. L. Lyell ,	Shaw, Wallace & Co.							
Finance Sub-Committee:									
1. 2. 3. 4. 5.	,, J. A. McKerrow Mess ,, B. A. C. Neville Depu	sger, Mercantile Bank of India, J.d. rs. Bird & Co. ty Secretary & Treasurer, Imperial Bank of India. rs. James Finlay & Co., J.d. Price, Waterhouse, Peat							
	Railways Sub-Cor	nmittee:							
1. 2.	m a a continuit	East Indian Railway.							
3, 4. 5. 6.	,, A. P. Roy	Co. Bengal Nagpur Railway Martin & Co. McLeod & Co. Eastern Bengal Railway.							
	Shipping Sub-Cor	nmittee:							
1.	M- C D C	s. Mackinnon, Mackenzie &							

Messrs. Mackinnon, Mackenzie &

Turner, Morrison & Co., Gladstone, Wyllie & Co.

Hoare, Miller & Co., Lid.

Chairman

,, J. B. Turnbull

	Industrial Legislat	ion Sub-Committee:
1.	Mr. J. Reid Kay,	Messrs, James Finlay & Co., Ld.

2. The Chairman, Indian Jute Mills Association. Indian Tea Association.

Indian Mining Association. Indian Engineering Association.

Electricity Sub-Committee:

1.	Mr. F. T. Homan,	The Calcutta Electric Supp	
	Chairman	Corporation T	ıd.
2.	K. N. Arnold	Messrs, Martin & Co.	

Octavius Steel & Co., Ld. W. T. Henley's Tele-graph Works Co., Ld. C. R. Bland ... The General Electric Co. (India), 5. .. P. S. Jackson

Income-tax Sub-Committee:

1.	Mr. C. G. Ashwo	rth,	Messrs.	Lovel	ock	Čι.	Liewes.	
	(hairman						
	20 20 1			*	777			

James Finlay & Co., Ld. 3. ,, C. R. Hatfield ... Shaw, Wallace & Co. 4. ,, P. S. Macdonald ... Thomas Duff & Co., Ld. 5. ,, A. F. Macfarlane ... Jardine, Skinner & Co.

6. ,, W. S. C. Tully ... Gillanders, Arbuthnot & 7. ,, W. J. Younie ... ,, Price, Waterhouse, Peat

Municipal Sub-Committee:

1. Mr. C. H. Holmes Messis. Holmes, Wilson & Co., Chairman ,, N. G. Herbert ... The Imperial Chemical Industries

(India), Ld.

, G. U. Pottinger ... The Burmah-Shell Oil Storage & Distributing Co. of India, Ld., K. G. Sillar ... The Calcutta Electric Supply 4. ,, K. G. Sillar Corporation Ld.

Representative of the Chamber on the Council of

1 The Hon'ble Mr. J. S. Messrs. Mackinnon, Mackenzie & Henderson

Γ 150 T f 151 7 Representatives of the Chamber on the Bengal Representatives of the Chamber on the Eastern Legislative Council: Bengal Railway Local Advisory Committee: 1. Sir Edward Benthall ... Messrs. Bird & Co. 2. Mr. Henry Birkmyre ... ,, Birkmyre Bros. 1. Mr. H. H. Burn, M.L.C. Messrs, McLeod & Co. 3. ,, H. H. Burn McLeod & Co. ,, T. S. Gladstone ... ,, Gillanders, Arbuthnot &, C. C. Miller ... ,, Hoare, Miller & Co., Ld. 5. ,, C. R. Sumner Kilburn & Co. ... James Finlay & Co., Ld. 3. J. Beid Kay Representatives of the Chamber on the Calcutta Representative of the Chamber on the East Indian Port Trust: Railway Local Advisory Committee: 1. Mr. G. R. Campbell ... Messrs. Mackinnon, Mackenzie & 1. Mr. T. S. Gladstone ... Messrs, Gillanders, Arbuthnot & 2. ,, S. D. Gladstone ... " Gillanders, Arbuthnot & 2. ,, C. C. Miller, M.L.C. ,, Hoare, Miller & Co., Ld. .. C. E. Li. Milne-Turner, Morrison & Co., Robertson* Representatives of the Chamber on the Railway ., K. J. Nicolson ... Gladstone, Wyllie & Co. 5. ,, J. Reid Key 6. ,, A. L. B. Tucker ... Rates Advisory Committee: .. James Finlay & Co., Ld. ,, Kilburn & Co. 1. Mr. E. G. Abbott ... Messrs. Macneill & Co. Representatives of the Chamber on the Calcutta ,, H. F. Bateman ... ,, Shaw, Wallace & Co. 3. ,, H. C. W. Bishop ... ,, Balmer, Lawrie & Co., Municipal Corporation: I. Mr. N. G. Herbert ... Messrs. Imperial Chemical Indus-4. .. S. C. Lyttelton Gillanders, Arbuthnot & tries (India), Lid. 2. ,, C. H. Holmes Holmes, Wilson & Co. 5. .. J. Reid Kav ,, James Finlay & Co., Ld. 8. ,, G. U. Pottinger ... The Burmah-Shell Oil Storage & Distributing Co. of India, Ld. Representatives of the Chamber on the Bengal 4. ,, K. G. Sillar ... The Calcutta Electric Supply Boiler Commission: Corporation Ld. 1. Mr. T. H. Forrest* ... The Union North Jute Mill. 2. ,, B. Thornton ... Messrs. Burn & Co., Ld. 3. ,, W. H. W. Urquhart ,, Andrew Yule & Co., Lid. Representative of the Chamber on the European Group Corporation. 1. Mr. C. C. Miller, M.L.C. ... Messrs. Hoare, Miller Co., Ld. Representatives of the Chamber on the Bengal Smoke Nuisances Commission: Representative of the Chamber on the Board of

Representative of the Chamber on the Coal Grading Board:

... Messrs. Martin & Co.

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

2. .. G. Y. Robertson ... Union South Jute Mill.

1. Mr. R. J. Oliver

*Mr. W. Robertson acting for 6 months from 24th May 1934.

Provincial Road Board: *For eight months from 22nd March 1934 Vice Mr. M. A. Hughes,

Trustees for the Improvement of Calcutta:

 Mr. S. A. Roberts ... Messrs. Bird & Co. Representative of the Chamber on the Bengal

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

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

1. The President of the Chamber, ex-officio.

Representatives of the Chamber on the Auxiliary Force Advisory Committee:

Mr. H. H. Burn, M.L.c. Messrs. McLeod & Co.
 W. M. Craddock ... , Place, Siddons & Gough.

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

 Mr. C. E. L. Milne- Messrs. Turner, Morrison & Co., Robertson Ld.

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

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

Representative of the Chamber on the Board of Apprenticeship Training:

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

Representatives of the Chamber on the Government Commercial Institute: Board of Management:

1. Mr. J. Blair ... Messis. James Finlay & Co., Ld.
2. ,, W. J. Younie ... ,, Price, Waterhouse, Peat

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

1. Mr. E. O. Pearce, O.B.E., Messrs. Bird & Co.

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

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

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

 Mr. N. D. Harris ... The Imperial Chemical Industries (India), Ld.

Representatives of the Chamber on the Indian Lac Cess Committee:

1. Mr. W. F. Dines ... Messrs. Angelo Brothers, Ld. 2. , W. G. C. Frith ... ,, Lyall, Marshall & Co.

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

Mr. A. B. Mallett ... Messrs. Mackinnon, Mackenzie & Co.

Representative of the Chamber on the Campbell Hospital Visiting Committee:

Mr. C. H. Heape ... Messrs, Place, Siddons & Gough.

Representatives of the Chamber on the Mayo Hospital Governing Body:

Mr. R. R. Haddow ... Messrs. Mackinnon, Mackenzie & Co.
 Jardine, Skinner & Co.

Representative of the Chamber on the Ranchi Mental Hospital Board:

 Mr. G. B. Walter ... Tea Districts Labour Association, Ranchi.

Representatives of the Chamber ou the Calcutta Hospital Nurses Institution General Committee:

1. The President of the Chamber, ex-officio.

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

[154]	[155]
Representative of the Chamber on Lady Minto's Indian Nursing Association:	Representative of the Chamber on the Board of Governors of St. Thomas School:
1. Mr. W. T. Hunter Messrs. Jardine, Skinner & Co.	1. Mr. H. F. Bateman Messrs. Shaw, Wallace & Co.
Representative of the Chamber on the Managing Body of the Indian Red Cross Society:	Representative of the Chamber on the Board of Governors, La Martiniere:
1. Sir Edward Benthall Messrs. Bird & Co.	 The President of the Chamber, ex-officio.
·	Representative of the Chamber on the Central Advisory Committee for Lighthouses:
Representative of the Chamber on Lady Canning Memorial Fund:	 Mr. A, B. Mallett Messrs. Mackinnon, Mackenzie & Co.
The President of the Chamber, ex-officio. Representatives of the Chamber on the Executive	Representative of the Chamber on the Bengal Pilot Service Advisory Committee:
Committee of the District Charitable Society:	 Mr. R. R. Haddow Messrs. Mackinnon, Mackenzie & Co.
1. Mr. B. Whitcutt Messrs. Ellerman's Arracan Rice 2. ,, J. S. Graham Duncan Brothers & Co.,	Representatives of the Chamber on the Seamen's Welfare Association:
Junean Brothers & Co.,	1. Mr. R. R. Haddow Messrs, Mackinnon, Mackenzie & Co.
Representative of the Chamber on the Council of the Government Workhouse:	2. ,, J. C. Foster ,, Turner, Morrison & Co., Ltd.
 Mr. B. Whitcutt Messrs. Ellerman's Arracan Rice & Trading Co., Ld. 	Representative of the Chamber on the Executive Committee of the Federation of Chambers of Commerce of the British Empire:
Representative of the Chamber on the European	1. Sir John Bell
Last C. P. T	Representative of the Chamber on the Cotton Sub-Committee, Board of Agriculture:
Robertson Messrs, Turner, Morrison & Co., Ld.	 Mr. J. Alexandroff Messrs. Ralli Brothers, Ld.
Representative of the Chamber on the Crichton Trust:	Representative of the Chamber on the Bengal Board of Economic Enquiry:
1. Mr. D. J. Leckie Messrs. James Finlay & Co., Ld.	 Sir Edward Benthall, Messrs. Bird & Co. M.L.o.*
Representative of the Chamber on the Committee of the Calcutta Society for the Prevention of Cruelty to Animals:	Representative of the Chamber on the Board of Trustees and Executive Committee Victoria Memorial:
1. Mr. O. Hearn Messrs. Cutler, Palmer & Co.	1. The President of the Chamber, ex-officio.

*Acting for Mr. A. Aikman, Messrs. Andrew Yule & Co.

Indian Tea Cess Committee:							
1. 2. 3.	Mr. D. D. Storrar ,, G. K. Nicholl ,, A. R. Mellis Bengal Chamber of Commerce.						
4.	,, H. L. Puttock Madras Chamber of Commerce.						
5. 6.	,, J. Jones, Chairman ,, J. S. Graham, Vice-Chairman						
7. 8.	, Balfour Smith Rai Bahadur Siba Prosad Indian Tea Association.						
9. 10. 11.	Barooah, M.L.C. Mr. A. B. Hannay H. A. Antrobus Maulvi Abdul Matin Chauthury, M.L.A.						
12. 13.	Mr. J. M. Kilburn Assam Branch, Indian Tea Association.						
14. 15.	,, F. J. Heathcote, M.L.C. J. Scott Rae M.J.C. Association.						
16.	,, F. J. Durnford The Darjeeling Planters' Association and the Terai Planters' Association jointly.						
17. 18.	,, F. M. Graham } The Dooars Planters' Association.						
19.							
20.	Mr. A. W. F. Mills The United Planters' Association of Southern India.						

RECOGNISED ASSOCIATIONS. Committees and Sub-Committees.

	Indian Tea Association, General Committee:				
1.	Mr. K. B. Mil		. Williamson, Magor & Co		
2.	,, H. F. Bat		Shaw, Wallace & Co.		

157 7

Indian Tea	Association	General	Committee: -Contd.
indian iea	ASSOCIATION.	General	Committee: Conta.

з.	Mr.	R. Baker	 Messrs. Jardine, Skinner & Co.
4.	,,	H. C. Bannerman	 ,, Macneill & Co.
5.		J. Elcock	 The Planters' Stores & Agency
			Co., Ld
6.		J. S. Graham	 Messrs. Duncan Brothers, & Co.
			· Ld
7.	.,	J. Jones	 ,, James Finlay & Co., Ld
		D D T	M-T 1 + C-

8. ,, R. B. Lagden McLeod & Co.

9. , T. Lamb Begg, Dunlop & Co., Ld. 10. ,, A. R. Mellis Balmer, Lawrie & Co., 11. ,, S. de. B. Miller ... Andrew Yule & Co., Ld.

12. ,, C. K. Nicholl, M.L.C. ,, Octavius, Steel & Co., Ld. Indian Tea Association, Darjeeling and Dooars Sub-Committee:

1.	Mr. J. S. Graham, Chairman	Messrs. Duncan Brothers & Co., Ld.	
2.	,, S. C. Lyttelton	Gillanders, Arbuthnot & Co.	
3.	,, J. Jones	,, James Finlay & Co., Ld.	
4.	,, T. Lamb		
5.	,, G. G. MacGregor		
6.	,, S. de. B. Miller		
7.	,, С. K. Nicholl, м.t.с.	. ,, Octavius, Steel & Co., Ld.	
8,	,, N. Standish		
9.	,, G. C. Whyte	. ,, Williamson, Magor & Co.	

Indian Tea Association, Scientific Department Sub-Committee:

3	١.	Mr.	K.	B. Miller, Chairn	Messrs.	Williamson, Magor & Co.
9	2.	,,	Ħ.	F. Bateman, Vice-Chairn	ıan	Shaw, Wallace & Co.
:	3.	,,	J.	S. Graham	,,	Duncan Brothers & Co., Ld.
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	Calcutta Tea Traders Association Committee:	Indian Mining Association Committee:
1.	Mr. N. T. Brain, Messrs. Brooke, Bond India, Ld.	1. Mr. R. B. Whitehead, Messrs. Turner, Morrison & Co., Chairman Ld.
2.	,, R. Baker, ,, Jardine, Skinner & Co.	 R. H. Worthington, ,, Andrew Yule & Co., Ld. Vice-Chairman
3.	,, N. D. Gye ,, W. S. Cresswell & Co.	3. , H. C. W. Bishop , Balmer, Lawrie & Co., Ld. 4. , I. A. Clark, M.L.c. , Anderson, Wright & Co.
4.	,. G. S. Horton ,. J. Thomas & Co.	5. ,, T. Ord ,, Macneill & Co.
ã.	,. J. Jones ,, James Finlay & Co., Ld.	6. ,, J. B. Ross, M.L.C ,, Shaw, Wallace & Co.
6.	., C. K. Nicholl, M.L.C. ,. Octavius, Steel & Co., Lal.	7. ,, A. O. Young ,, Bird & Co.
7.	,, H. L. Puttock ,, Harrisons & Crosfield, Ld.	Calcutta Sugar Importers Association Committee:
8.	,, B. E. Tomlinson ,, Carrit, Moran & Co.	 Mr. E. C. Flury, Messrs. Volkart Brothers.
9.	., Mohamed Ali Shirazi M. K. Shirazi & Son.	Chairman
	Indian Jute Mills Association Committee:	2. ,, E. K. Price, ,, Shaw, Wallace & Co. Vice-Chairman
1	Mr. H. H. Burn, M.L.C. Messrs, McLeod & Co.	3. ,, J. W. Goodvear ,, Pure Cane, Molasses Co. of India, Ld.
۸.	Chairman	4, C. S. Patel , Mahomed Valli Patel.
2.	,. B. M. Birla , Birla Brothers, Ld.	5. ,, G. B. Raju ,, Mitsui Bussan Kaisha,
3.	,, C. G. Cooper, M.L.C Barry & Co.	Ld.
4.	,, G. A. Mason, M.L.C. ,, Thos. Duff & Co., Ltd.	Calcutta Import Trade Association Committee:
5.	, S. K. Scott , Jardine, Skinner & Co.	1. Mr. V. H. O. Herbert, Messrs. Bahner, Lawrie & Co.,
6.	N. D. Mil	Chairman I.d.
7.	75 33771	2. ,, J. S. T. Russell, ,, James Finlay & Co., Ld.
	,, D. Wilson ,, Andrew Yule & Co., Ld.	Vice-Chairman
	Calcutta Jute Fabrics Shippers Association	3. ,. H. R. Birkinshaw ,, Jessop & Co., Ld. 4. ,, W. H. Grice ,, Imperial Chemical Indus-
	Committee:	4. ,, W. H. Grice ,, Imperial Chemical Indus- tries (India), Ld.
1.	Mr. J. P. Anastasiadi, Messrs, Ralli Brothers, Ld.	 G. J. K. Hook , Anderson, Wright & Co.
	Chairman	6. ,, F. H. Pilcher ,, W. T. Henley's Tele-
2.	,, R. H. D. Campbell ., Shaw, Wallace & Co.	graph Works Co., Ld. 7. ,, E. G. Spooner , Martin & Co.
3.	,, C. M. Thorman ,, James Finlay & Co., Ld.	
4.	,, H. L. Robertson ,, Hoare, Miller & Co., Ld.	Calcutta Fire Insurance Association Committee:
5.	,, R. Sassoon ,, M. A. Sassoon & Sons,	1. Mr. H. L. Jackson, London & Lancashire Insurance
	Lid.	Chairman Co., Ld. 2. ,, J. P. Lynch, Liverpool & London & Globe
	Jute Fabric Brokers Association Committee:	Deputy-Chairman Insurance Co., Ld
1.		3. ,, B. A. Anstey Scottish Union & National
. ^.	Mr. F. S. Cubitt, Messrs. Poppe, Delius & Co.	Insurance Co. 4. , J. P. Baggs London Assurance.
2.	,, A. M. Burnett .:. ,, Perman & Hynd.	4. ,, J. P. Baggs London Assurance. 5. ,, F. S. Harrison South British Insurance Co., Ld.
3.	,, T. E. Corrie ,, King Brothers.	 ,, A. R. Holt Royal Exchange Assurance.
4.	,, I. M. Law ,, Moran & Co., Ld,	7. ,, Y. R. Patel New India Assurance Co., Ld.
5.	,, J. R. Wilson ,, J. Thomas & Co.	8. ,, J. R. L. Walker Alliance Assurance Co., Ld. 9. ,, E. W. Wright Northern Assurance Co., Ld.
	,, v. rhomas & Co.	9, ,, E. W. Wright Northern Assurance Co., Ld.

160	

Ca	lcutta Marine Insuran	ce Association Committee:
1.	Mr. W. Henderson, Chairman	London & Lancashire Insurance
2.	,, J. W. J. Levien, Deputy-Chairman	Co., Ld. Messrs. Jardine, Skinner & Co.
3.	F. A. C. Gibson	Commercial Union Assurance Co.,
4. 5.	,, F. S. Harrison ,, A. R. Holt	South British Insurance Co., Ld. Royal Exchange Assurance
6. 7.	,, R. H. McLeod ,, R. H. Whittall	Corporation. New Zealand Insurance Co., Ld. Union Insurance Society of Canton, Ld.
	Calcutta Accident In	asurance Association:
	(1) General Pur	POSES COMMITTEE :
1.	Mr. J. C. Lang, President	North British & Mercantile
2.	,, J. W. J. Levien, Vice-President	Insurance Co., Ld. Messrs, Jardine, Skinner & Co.
3. 4.	J. P. Baggs W. Henderson	London Assurance Corporation. London & Lancashire Insurance
ő.	,, J. P. Lynch	Co., Ld. Liverpool & London & Globe
6. 7.	,, R. H. McLeod ,, F. C. Seager	Insurance Co., Ld. New Zealand Insurance Co., Ld. Ocean Accident & Guarantee
		Corporation, Ld.
		STANDING COMMITTEE:
1.	Mr. J. P. Lynch, Chairman	Liverpool & London & Globe
2.	., J. P. Baggs, Deputy Chairman	Insurance Co., Ld. London Assurance Corporation.
3. 4.	,, J. L. Allison	London & Lancashire Insurance Co., Ld.
5.	,, T. N. Baxter ,, F. L. Middleton	New Zealand Insurance Co., Ld. North British & Mercantile
6. 7.	,, A. Millar	Insurance Co., Ld. Scottish Union & National Insurance Co.
	,, J. R. L. Walker	Alliance Assurance Co., Ld.

[161]

	(3) Workmen's Compensa	TION STANDING COMMITTEE:
1.	Mr. J. P. Lynch, Chairman	Liverpool & London & Globe Insurance Co., Ld.
2.	F. L. Middleton,	North British & Mercantile
а.	Deputy Chairman ,, J. L. Allison	London & Lancashire Insurance
4.	T. D. D	Co., Ld. London Assurance Corporation.
5.	,, A. Millar	Scottish Union & National Insurance Co.
6.	" V. E. Pennell	Royal Insurance Co., Ld. New Zealand Insurance Co., Ld.
7.	" F. J. Rasmussen …	
(4)		NSURANCE STANDING COMMITTEE:
1.	Mr. F. C. Seager, Chairman	Ocean Accident & Guarantee Corporation, Ld.
2.	,, H. L. Crabtree Deputy Chairman	Messrs. Andrew Yule & Co., Ld.
3.	" F. L. Middleton	North British & Mercantile
4.	,, A. Millar	Insurance Co., Ld. Scottish Union & National Insurance Co.
5.	,, V. E. Pennell	Royal Insurance Co., Ld.
	Indian Engineering	Association Committee:
1.	Mr. J. W. Rouston, Chairman	Messrs. Jessop & Co., Ld.
2.	" A. H. Bishop	,, Henry Williams India (1981), Ld.
3.	,, A. Gray	The Hooghly Docking & Engineering Co., Ld.
4.	,, J. F. Jones	The Shalimar Works, Ld.
5.	,, B. Thornton	Messrs. Burn & Co., Ld.
6. 7.	,, F. D. Verrill J. S. Young	The Bridge & Roof Co. (India), Ld. Messrs. John, King & Co., Ld.
	,, ,	-
		Association Committee:
1.	Mr. P. E. R. Hoerder, Chairman	Messrs. R. Steel & Co., Ld.
2.	" R. E. Birtwistle …	,, Landale & Morgan.
3.	,, A. W. Christie	,, J. Thomas & Co.
4.	,, Jaswantmull Borarh	,, Kedarnath Madaniall & Co. The Cotton Agents, Ld.
5.	,, B. Kanoria ,, Lachmipat Sing	Messrs, Ramdutt Ramkissendass
6.	,, Lacinipat ong Kuthari	bressis, Ramidus Ramkisschusss.
7.	D-manualell Centie	,, Dedraj Bhartia.
8.	D Dejania	,, Sewdeyal Ramjeedass.
9.	" T. L. Swales	,, Ralli Brothers, Ld.
	**	

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·	Calcutta Jute Dealers	Association Committee:
١.	Mr. H. A. Luke,	Messrs. W. Haworth & Co.
	Chairman	
3.	,, T. B. Elley	,, Sinelair, Murray & Co., Ld. J. Thomas & Co.
3.	,, D. King	Matter Welloon & Co.
1.	,, H. F. Mytton	Y 3-1- 8. Managan
ŏ.	,, J. L. Ruthven	A Mr Main & Co
3.	,, A. H. Syme	. ,,
	Calcutta Hides & Sk	ins Shippers Association
		imittee:
1.	Mr. C. R. Rasmuss,	Messrs. Mahomed Amin Bros.
	Chairma	
2.	,, R. M. Marks	. ,, F. Vianest A. Forbes & Co., Ld.
з.	,, D. Mitchell	77 MOD & C. T. J.
4.	,, H. P. Moller L. C. Mousell	Manuall & Ca. T.J.
5.	35 041	Aren Otenda T 3
6. 7.	D. C. Camatanula	
۲.	,,	
		Association Committee:
1.	Mr. Kanailall Jatia .	. Messrs, Andrew Yule & Co.
	MI. Mullimin .	
2.		The Howrah Flour Mills, Ld. The Reform Flour Mills, Ld.
	,, Champalall Jatia .	The Howrah Flour Mills, Ld. The Reform Flour Mills, Ld. Messrs, Balmer, Lawrie & Co., Ld.
2. 3. 4.	,, Champalall Jatia .	The Reform Flour Mills, Ld.
3.	,, Champalall Jatia . ,, H. C. Lewis . ,, E. K. Price .	The Reform Flour Mills, Ld. Messis. Balmer, Lawrie & Co., Ld. ,, Shaw, Wallace & Co.
3. 4.	,, Champalall Jatia . ,, H. C. Lewis . ,, E. K. Price . Calcutta River T	The Reform Flour Mills, Ld. Messrs. Balmer, Lawric & Co, Ld. Shaw, Wallace & Co. ransport Association:
3.	,, Champalall Jatia . ,, H. C. Lewis . ,, E. K. Price . Calcutta River T Mr. C. Kingcome,	The Reform Flour Mills, Ld. Messrs, Balmer, Lawrie & Co, Ld. Shaw, Wallace & Co. Pransport Association: Messrs, Andrew Yule & Co., Ld.
3. 4.	,, Champalall Jatia . ,, H. C. Lewis . ,, E. K. Price . Calcutta River T Mr. C. Kingcome, Chairma	"\ The Reform Flour Mills, Ld Messrs. Balmer, Lawrie & Co., Ld Messrs. Balmer, Lawrie & Co., Ld Shaw, Wallace & Co. "ransport Association: Messrs. Andrew Yule & Co., Ld. """ Messrs. Messrs. Messrs. Andrew Yule & Co., Ld.
3. 4. 1.	,, Champalall Jatia ., H. C. Lewis ., E. K. Price . Calcutta River I Mr. C. Kingcome, Chairma ,, H. Bird	The Reform Flour Mills, Ld. Messrs, Balmer, Lawrie & Co., Ld. , Shaw, Wallace & Co. Pransport Association: Messrs, Andrew Yule & Co., Ld. , Macneill & Co.
3. 4. 1. 2. 3.	,, Champalall Jatia ., H. C. Lewis ., E. K. Price . Calcutta River Tom. C. Kingcome, Chairma ., H. Bird Capt. R. C. Last .	(The Reform Flour Mills, Ld. Messrs, Balmer, Lawric & Co, Ld. , Shaw, Wallace & Co. Pransport Association: Messrs, Andrew Yule & Co., Ld. , Macneill & Co.
3. 4. 1.	,, Champalall Jatia ,, H. C. Lewis ,, E. K. Price Calcutta River T Mr. C. Kingcome, Chairma Capt. R. C. Last Mr. C. Kendrick , H. Mills	' The Reform Flour Mills, Ld Messrs. Balmer, Lawrie & Co., Ld Shaw, Wallace & Co. 'ransport Association: Messrs. Andrew Yule & Co., Ld Macneill & Co, Kilburn & Co.
3. 4. 1. 2. 3. 4.	,, Champalall Jatia ,, H. C. Lewis ,, E. K. Price Calcutta River T Mr. C. Kingcome, Chairma ,, H. Bird Capt. R. C. Last Mr. C. Kendrick ,, H. Mills ,, H. N. Paul	'The Reform Flour Mills, Ld Messrs. Balmer, Lawrie & Co., Ld Shaw, Wallace & Co. 'Parasport Association: Messrs. Andrew Yule & Co., Ld , Macneill & Co , Kilburn & Co , Hoare, Mille & Co., Ld , Pall & Chuckebutty.
3. 4. 1. 2. 3. 4. 5.	,, Champalall Jatia ,, H. C. Lewis ,, E. K. Price Calcutta River T Mr. C. Kingcome, Chairma ,, H. Bird Capt. R. C. Last Mr. C. Kendrick ,, H. Mills ,, H. N. Paul	'The Reform Flour Mills, Ld Messrs. Balmer, Lawrie & Co., Ld Shaw, Wallace & Co. 'Transport Association: Messrs. Andrew Yule & Co., Ld Macneill & Co , Kilburn & Co , Gladstone, Wyllie & Co , Hoare, Miller & Co., Ld.
3. 4. 1. 2. 3. 4. 5.	,, Champalall Jatia ,, H. C. Lewis ,, E. K. Price Calcutta River T Mr. C. Kingcome, Chairma ,, H. Bird Capt. R. C. Last Mr. C. Kendrick ,, H. Mills ,, H. N. Paul	'I The Reform Flour Mills, Ld Messr. Balmer, Lawrie & Co., Ld, Shaw, Wallace & Co. 'Pransport Association: Messrs. Andrew Yule & Co., Ld, Macneill & Co, Milburn & Co, Hoare, Millie & Co., Ld, Paul & Cluckerbutty. dores Association: Messrs. Butterworth & Farmer.

[163]

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Calcutta Baled Jute Shippers Association Committee:	Calcutta Jute Dealers Association Committee:
1. Mr. P. E. R. Hoerder, Messrs. R. Steel & Co., Ld.	1. Mr. H. A. Luke, Messrs. W. Haworth & Co.
2. D. S. Henderson , D. L. Millar & Co., Ld. 3, G. C. Limboussi , Ralli Brothers, Ld. 4, F. M. B. Lutyens , George, Henderson & Co., Ld. 5. , E. C. Rusbridge , J. C. Duffus & Co., Ld.	2. , T. B. Elley Sinchir, Murray & Co. Lil. 3. , D. King J. T. Thomas & Co. 4. , H. F. Mytton , Mytton, Wallace & Co. 5. , J. L. Ruthven , Landale & Morgan. 6. , A. H. Syme , A. M. Mair & Co.
Calcutta Grain, Oilseed & Rice Association	Calcutta Hides & Skins Shippers Association Committee:
Committee:	1. Mr. C. R. Rasmuss, Messrs. Mahomed Amin Bros.
1. Mr. W. E. Bailey, Messrs. Shaw, Wallace & Co.	Chairman
2. , A. F. Gangjee Gangjee Sujan & Co. 3. , C. L. Jatia Andrew Yule & Co., Ld. 4. , P. Kadia Jaydial Madangopal. 5. , R. L. Nopany Daulatram, Rawatmull.	2. R. M. Marks , F. Vianest. 3. D. Mitchell , A. Forbos & Co., Ld. 4. H. P. Moller , Hoare, Miller & Co., Ld. 5. L. C. Mousell , Mousell & Co., Ld. 6. Max Staub , Max Staub, Ld. 7. D. G. Sevastopulo , Ralli Brothers, Ld.
The Wine, Spirit & Beer Association of India Committee:	Calcutta Flour Mills Association Committee:
1. Mr. H. F. Coltart, Messrs. Mackenzie, Lyall & Co. Chairman Opputy-Chairman Cutler, Palmer & Co.	1. Mr. Kanailall Jatia Messus, Andrew Yule & Co. 2. , Champalall Jatia The Howrah Flour Mills, Ld. 3. , H. C. Lewis Messus, Balmer, Lawire & Co. Ld. 4. , E. K. Price , Shaw, Wallace & Co.
3. ,, J. Berry ,, Turner, Morrison & Co.,	Calcutta River Transport Association:
4. ,, G. J. Davis ,, John Dewar & Sons, Ld. 5. ,, R. L. Hambly ,, Phipson & Co., Ld.	 Mr. C. Kingcome, Messrs. Andrew Yule & Co., Ld. Chairman
6. ,, J. McIntyre ,, Fingson & Co., Ld. 7. ,, A. E. Slater ,, Herbertson & Co.	2. ,, H. Bird ,, Macneill & Co. 3. Capt. R. C. Last ,, Kilburn & Co.
8. ,, J. Williamson ,, Army & Navy Co-opera- tive Society, Ld.	4. Mr. C. Kendrick , Gladstone, Wyllie & Co. 5. , H. Mills , Hoare, Miller & Co., Ld. 6. , H. N. Paul , Paul & Chuckerbutty.
Calcutta TI-2	Master Stevedores Association:
Calcutta Hydraulic Press Association Committee: 1. Mr. H. D. Cumberbatch, Messrs. Andrew Yule & Co., Ld.	 Mr. A. S. Butterworth, Messrs. Butterworth & Farmer. President
2. ,, L. Coroneos ,, Ralli Brothers, Ld.	2. Capt. E. F. Harris, ,, B. I. S. N. Co., Ld. Vice-President
4. ,, Bansidhar Jalan ,, Surajmull Nagarmull. 5. ,, J. R. K. Modi ,, Imperial Jute Press.	3. Mr. S. C. Banerjee 4, ,, C. D. Booth , P. E. Davis & Co. 5, ,, A. T. Bose ,, E. C. Bose & Co.
Indian Paper Makers Association Committee: 1. Mr. E. A. Bellamy Messrs. F. W. Heilgers & Co. 2. ,, A. L. Cameron Address Vol. 8 of P. I.	6. ,, B. Bose ,, Chatterjee & Co. 8. ,, A. N. Chowdhury ,, A. C. Roy & Co.
3. ,, A. L. McLatchie ,, Andrew Yule & Co., Ld.	9. ", Cooverjee Bhoja ", B. M. Mookerji & Co.
Na THE CONTRACT AND ADMINISTRATION OF THE PARTY AND ADMINISTRA	` `

[165]

Associations recognised by the Bengal Chamber of Commerce.

NAME.

Joined.

Tillino.			
Calcutta Grain, Oilseed and Rice A	ssociation		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 Associa	tion		April 1891.
The Wine, Spirit & Beer Association	on of India		${\rm December\ 1891}.$
Indian Mining Association			March 1892.
Calcutta Baled Jute Association			May 1892.
1ndian Paper Makers Association			May 1895.
Indian Engineering Association			December 1895.
Calcutta Jute Fabrics Shippers As	sociation		January 1899.
Calcutta Hydraulic Press Associati	on		December 1903.
Jute Fabric Brokers Association			January 1906.
Calcutta Baled Jute Shippers Asso	ociation		March 1908.
Calcutta Liners Conference			March 1915.
Calcutta Jute Dealers Association			October 1915.
Calcutta Hides & Skins Shippers A	ssociation		January 1919.
Calcutta Accident Insurance Assoc	iation		September 1923.
Calcutta Sugar Importers Associat	lion		October 1925.
Calcutta Flour Mills Association		•••	March 1992.
Calcutta River Transport Associat	ion		January 1984.
The Master Stevedores Association	n		January 1934

[166]

ARBITRATIONS AND SURVEYS.

The classes of goods in which reference have been most frequent were :— $\,$

			1933	1932
Blankets			 7	9
Voiles			 4	ĭ
Dhooties			 17	5
Umbrella	Cloth		 7	Б
Pongees			 5	ā

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

1983 1932 Dhooties 4 1

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

1	2	3	4	5	6	7
Year	Total number of references.	Number of references in which allowance was given.	Number of references in which no allow- ance was given.	Percentage of refer- ences in which no allowance was given.	Number of references in which cancella- tion of contract was awarded,	Number of references regarding claims for damages for failure to take delivery of the goods.
1929 1930 1931 1932 1933	253 503 235 47 80	120 99 54 22 35	59 184 88 14 25	23 37 37 30 31	42 175 55 8 10	32 45 38 3 10

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

			Amoun
1929			Rs.
1930	***		 13,260
1931	***	***	 25,710
1932		***	 11.104
1993	•••	***	 2,240
	•••		

[167]

List of Piece-Goods Arbitrations dealt with under the Rules of the Tribunal of Arbitration, and Surveys during the year 1933.

	Su	irve	ys	auri	ng		yce		900					
Goons.		January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December,	TOTAL.
Over-coatings		7	t				_							2
Cold, Poplins		1							1					2
Umbrolla Cloth	,	2				-1	2	1		1				7
Woollen Blankets		1		1					1		- 1	3		7
Red/Yellow Prints		1												1
Effanel Dress Fabric		1												1
Cotton Mole-Skin		1]						ŧ.			1
Dhooties		2	2	1		4	2	2	1	2			1	17
Mulls		3		1					1			1		4
Mufflors			1								٠			ı
Pongees				1	.				1	1			2	5
Voiles				1	1	1							1	4
Meltons				1							1			2
Shirtings					1	1	1							3
Longeloth					1									1
Printed Sarries					1									1
Striped Drill					1		1							2
Dyed Velvets						1	1				1			3
Fancies						1	1	1				1		4
Dorias							1							1
Wool Serge										2				2
Broad Cloth											1			1
Blazer Fiannel												1		1
Art, Silk Brocades												1	2	3
Fonts											,		2	2
Nainzooks				l									ı	1
Lonngyees													ì,	1
Тотаг		11	4	6	5	9	9	4	5	6	4	7	10	80

		1	1						
					1	REMITTAN	1		
Quotations				Price of 174B. Bar		(figures for	TREASURY, (figures for broken period).		
neares 1st a		Price of Silver	Price of	Silver per	On Demand Rate of		Net transfers	Amount of	
15th	of	per oz. in	Silver per oz. in	100 tolahs in Calcutta	Exchange in	1	to the Home Treasury from	Gold in the	
eacl mont		America.	London.	including	Calcutta on London.	Sterling purchased	G.S. R. in Eng-	principal European	
mone	,,,,			Import duty.	London.	in India.	land, against gold transfer-	Banks.	
				unity.	1		red in India from P.C.R.	1	
1932	2.	Cents.	d.	Rs. As. P.			to G.S.R.	!	
Januar		301			8. d.	£.	£.	£	
		1 1	201%	61 0 0	1 635	6,902,000	(1,100,698,6%	
77-1		309	1915	61 12 8	1 61) 0,002,000	""" {	1,102,928,00	
Februa	гу	299	1945	58 8 0	1 6g)	1	1,120,740,63	
"		301	191	59 12 0	1 6%	7,031,000	{	1,131.468,630	
March	•••	30g	192	59 0 0	1 61-55	1		1,150,526,112	
,,		30	18√2	57 4 0	1 6,5,-1	6,304,000		1,158,174,00	
April		29₹	178	54 4 0	1 64-1	١	1 1		
,,		274	163	53 12 0	1 6%	223,000	{	1,178,837,05	
May		· 278	162	55 4 0	1 518	,	1	1,161,951,951	
**		273	171	56 10 0	1 582-12		-3,750,000* {	1,173,180,33	
June		28	1644	55 15 0	1 55	<u>'</u>	1	1,178,628,13	
**		275	162	56 4 0	. "8		{1	1,207,677,919	
July		26g	1614	55 0 0	1 5gg	'	T.	1,230,548,474	
**		26	17	55 7 0				1,250,406,311	
August		262	17-	54 14 0	18		1	,251,941,63	
"		27g	1742	56 13 0	1	3,555,000	31	,258,592,145	
Soptemb	er	284	18,7	57 2 0			.1	,260,125,779	
**		281	1716	56 2 0		5,586,000		,258,406,833	
October	- 1	278	1743	56 0 0			- 1	263,629,761	
,,		275	1743	55 13 0	11	4,042,000		,266,856,849	
Novemb	er	202	184	56 10 0	1 61]	. ,	[]1	,266,801,788	
		27	174	55 12 0	,	9,073,000	[]1	271,181,652	
Decembe	br	251	175	50 8 0	-31	,		,274,428,320	
	\	251	174			7,095,000		275,383,531	
gold from	Repre	sents transfe	or from Hor	ne Treasure	1 65 1)	. ,	-5,000,000* 1.	273,573,172	
ponding	cance	llation of 4	m India,	The increas	to G.S.R. in E	ngland against	corresponding t	ransfer of	

Prices of Silver in America, London and Calculta; Demand Rate of Exchange in Oalculta; Monthly amounts of Remittances to Home Treasury and the amount of Gold held in the principal European Banks.

Prices of Silver in America, London and Calculta; Demand Rate of Exchange in Calculta; Monthly amounts of Remittances to Home Treasury and the amount of Gold held in the principal European Banks.

of G	old held in	the princ	ipat I	suro	pear	t Danne			s то Номе	
	1		Price					TREA		
Quotations nearest to lst and 15th of each month.		Price of Silver per oz. in London.	174 B. Silver 100 to in Calc include Impedut	Bar per dahs autta ding ort	Exe Calc	Demand ate of hange in outta on oudon.	p	Sterling archased n India.	Net transfers to the Home Treasury from G.S.R., in Eug- land, against gold transfor- red in India from P.C.R., to G.S.R.	Amount of Gold in the principal European Banks,
1933.	Cents.	d.	Rs. A	s. P.	8.	d.		Æ	£	£
January	. 248	163	50 1	2 0	1	6,5	1	3,754,000	-5,000,000* {	1,252,384.37
,, .	. 251	167	51 1	0 0	1	64	IJ	.,,,	, , , , , ,	1,250,299,28
February.	25%	1770	51 1	0 0	1	61	1	1,355,000	(1,253,595,43
,,	259	1615	50	8 0	1	69	ļ,	1,000,000		1,254,333,34
March	26½	171	54	4 0	1	6^{45})	1,050.000	{	1,265,399,78
	271 .	1713	57 1	0 0	1	$5\frac{21}{32}$	J	.,	- 1	1,278,705,20
April .	271	178	56	8 0	1	$6^{3/4}$)	2,668,000	{	1,284,237,70
,	28	1712	56 1	2 0	1	6^{33}	Į.		,	1,282,095,16
May .	353	197	59	0 0	1	6^{25}	1	5,746,000		1,280,748,0
., .	331	188	58 1	2 0	1	$6\frac{7}{16}$	1		} (1,274,104,7
June .	351	1972	58	8 0	1	6^{34}	1	3,014,000	1	1,259,205,1
	36%	19 ₇ 2	5S 1	4 0	1	$6_{2^{1}}$	Į.	.,,	'	1,259,079,7
July .	36g	181	57 1	2 0	1	$6\eta_{\rm T}$	1}	3,225,000	l {	1,241,526,2
,, .	39½	1811	58	0 0	1	$6^{\frac{2}{J}}$	ľ	.,,	" '	1,238,321,4
August .	35 <u>§</u>	1718	56	4 0	1	6^{34}	1	3,358,000	}	1,250,700,6
,,	- 85g	1713	55	6 0	1	$e^{z_i^z}$	μ	,	'	1,255,417,6
September	r 36§	18	56	6 0	1	$6^{2,4}$	1	550,000		1,262,363,1
	383	18,5	56 3			5	ľ		,	1,264,698,4
October .	1	18,7	56		1 -	$6^{2.5}$	1	1,800,000		1,267,417,0
	374	18∤∖	57	0 0		$6^{8/8}$	ľ		'	1,266,977,5
November		183	57	6 (1		1			1,263,300,3
	45	18 ₇₆	57	4 (1		1		'	1,257,816,6
December	1004	188	57	3 (}	1,380,000		1,242,732,8
		108				0.1				1 936 830 6

*Represents transfer from Home Treasury to G.R.R. in England against corresponding transfer of gold from G.R.R. (o.P.C.R. in India. The increase of gold in P.C.R. in India was set off by a corresponding cancellation of Ad Home.

FIFTIETH ANNUAL REPORT OF THE LIGENSED MEASURERS DEPARTMENT OF THE BENGAL CHAMBER OF COMMERCE 1st JULY 1932 to 30th JUNE 1933

BENGAL CHAMBER OF COMMERCE LICENSED MEASURERS DEPARTMENT,

ROYAL EXCHANGE.

Calcutta, 9th August 1933.

To

THE PRESIDENT AND COMMETTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN

We have the honour to submit our report on the working of
the ichensed Measurers Department for the year which ended on
the 50th of June, 1933. We have also the pleasure to record that
the Department has, in due course, attained its Jubilee, as it was
on the corresponding date of this report, fifty years ago—9th
August 1838—we hold our first meeting: the work of measurement
commenced on the 1st September following. We now 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 26th of September 1932 we elected Mr. J. C. Foster of Messrs.

Turner, Morrison & Co., Ltd. to be our Chairman and he has held office throughout the year. There have been three changes in the Committee. Mr. J. E. Ordish resigned in January 1933 and Messrs. George Henderson & Co. nominated Mr. E. R. Baines in his place: Mr. E. J. Pakes and Mr. G. C. Limboussi both proceeded out of India on Inducyla him March 1933, Mr. L. C. Williams being nominated by Messrs. Mackinnon, Mackenzie & Co. in the place of the former, and Mr. T. J. Swales by Messrs. Ralli Brothers, Limited in the place of the latter. The other members of the Committee, namely, Mr. J. Aitten, Mr. A. P. Benthall and Mr. J. U. Webb served throughout the year.

Including the Superintendent, four Assistant Superintendents and the Head Office Manager, the Establishment. Staff on the 30th June 1938 numbered one hundred and five, compared with one hundred and eighteen at the corresponding date in 1932 : one Assistant Euperintendent and

two senior and one junior measuring officers left during the year, and, following a policy of retrenchment, have not been replaced.

The audited revenue and expenditure and profit and loss accounts, together with the balance Finance. sheet as at the 30th of June 1933, are

appended hereto.

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

Ca.488. 1901-92 1902-53 Increase. Decrease. Measurements 18.5 a. r. Rs. a. r		-			
Measurements	CLASS.	1931-32	1982-83	Increase.	Decrease.
	Weighments Mill Pees Mise, Fees Sundry Charges Rs.	3,10,971 7 9 2,72,672 9 6 5,275 0 0 7,977 0 0 14,145 12 7	3,70,807 4 0 2,80,560 15 6 4,145 0 0 8,991 0 0 14,418 14 7	59,835 12 3 7,888 6 0 1,014 0 0 268 2 0 69,006 4 3	Rs. A. P.

Expenditure for the year shews a decrease compared with 1931-32 of Rs. 1,16,892-13-6, the figures being :-

1931-32 ... Rs. 7,87,464 6 1 1932-33

Decrease ... Rs. 1,16,892 13 6

The Revenue Account for the year shews a surplus of Rs. 8,346-9-6 compared with a deficit of Rs. 1,76,422-8-3 for the preceding twelve months. Interest on investments and other profit and loss account credits amount to Rs. 31,200-14-4. Adding to this amount the Revenue surplus of Rs. 8,346-9-6, and deducting Rs. 8,000 for depreciation on buildings, etc., Rs. 1,466-1-0 for Income-tax on interest from investments and Rs. 15,000 for transfer to form a Securities Reserve Fund, there remains a net surplus of

In our last report we recorded that we had, after consultation Rates and Charges. with you, re-introduced a surtax at the 1st of July 1932. This step, together with the various retrenchrate of fifteen per cent. as from the [3A]

ments which we have adopted, enabled us in the past year to attain equilibrium between revenue and expenditure. In view of this we propose to make no change in our charges.

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

30th June 1933 :--

		Holding at 30th June 1932,				932.	Holding at 30th June 1933.		
	SECURITIES.	Par Value			Market Value,		Par Value,	Market Value.	
	GENERAL ACCOUNT.	R».	٨	ı.	Rs.	A. P.	Rs. A.I	Rs. A. P.	
5 X	Government Security Loan 1939-44 Twenty Shares in the Imperial Bank of India (Partly paid)	1,73,700 2,500	1 1	- 1		1 1		0 1,81,082 4 0 0 5,800 0 0	
	PROVIDENT FUND.								
* 31% 4 % 4 18% 4 18% 4 18% 4 18%	Bangoon Port Trust Debentures Do. do. do Bombay Improvement Trust Deben-	28,900 1,26,500 1,01,000 6,500 20,000 10,000	0 0	0000	1,14,700 87,090 6,459 16,750 9,600	0 0	1,16,500 0 1,00,000 0 20,000 0 10,000 0	0 10,000 0 0	
5 % 4 % 5 % 44% 5 %	tures Income Tax Free Loan 1945-55 Government Security Loan 1960-70 Government Security Loan 1934-37 Government Security Loan 1935-60 Government Security Loan 1935-60 Government Security Loan 1939-44	7,000 5,20,000 2,45,000 90,000 98,800 30,000	00000	00000	5,24,550 1,70,887 83,020 96,760	0 80 40	9,42,800 0	0 8,99,195 8 0	

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.

It will be noticed that there has been a considerable falling off shewn in the first statement of packages measured in the case of Gunnies, Sundries and Perishables and in the second statement in the quantities of Bag Cargo and Perishables weighed. These

decreases are mainly the result of the Department ceasing, in 1992, to measure and weigh cargo for the mail steamer sailings to Burma and the Straits.

The first statement gives the number of packages measured and it shews a net increase of 1,37,300 packages as compared with the figures

Goon	š.		From 1st July 1930 to 30th June 1931.	to 20th	From 1st July 1932 to 30th June 1933	Increase.	Decrease.
Juto		pkgs.	34,00,756	29,83,701	34,33,196	4,49,495	
Hemp		,,	55,488	49,067	65,817	16,750	
Tobacco		"	15,658	12,388	11,636		752
Cotton		**	38,482	39,270	40,261	991	
Gunnies		,,	19,45,884	18,89,099	17,51,526		1,37 573
Tea			7,72,660	7,23,277	6,45,694		77.583
Shellae		,,	1,09,319	88,752	94,082	5,330	
Indigo		,,	216	133	70		63
Hides and Skins		,,	15,410	18,325	23,993	5,668	
Perishables	-	"	93,662	84,388	37,588		46,800
Hardware		,,	34,012	30,689	28,122		2,567
Earthenware		,,	1,471	1,410	1,483	73	
Bag Cargo		,,	41,969		215	215	
Sundrice		,,	4,06,563	3,63,384	2,87,500		75,884
TOTAL PACE	LAGES		69,31,550	62,83,883	64,21,183		

[5A]

The second statement gives particulars of weighments effected,
and it shows a decrease of 14,98,149
Weighment packages weighed as compared with

the year 1931-32.

	Goo	DS.		From 1st July 1930 to 30th June 1931.	From 1st July 1931 to 30th June 1932.	From 1st July 1932 to 30th June 1933.	Increase,	Decrease.
	-		-					
Jute		p	kgs.	24,77,620	20,71,638	21,41,570	69,932	
Hemp			,,	2,081	460	1,508	1,048	
Tobacco			,,	53,069	61,122	612		60,510
Cotton		***	,,	8,092	9,587	10,728	1,141	
Gunnies			.,	13,74,175	12,66,285	12,35,884		30,401
Tea			,,	1,65,290	1,56,660	1,24,198		32,462
Shellac			,,	42,608	41,935	37,968		3,967
Indigo			,,					
Hides an	1 Sk	ins	,,	4,513	9,974	15,867	5,893	
Perishabl	cs		,,	3,71,892	3,55,331	69,170		2,86,161
Hardware	3		,,	81,536	1,12,263	83,771		28,492
Earthenv	are		,,	1,41,183	1,16,333	2,54,199	1,37,866	
Bag Carg	0		**	25,25,935	31,31,184	18,77,232		12,53,952
Sundries			**	2,32,122	1,72,191	1,54,107		18,084
		TOTAL		74,80,116	75,04,963	60,06,814		
							-	
				Tons.	Tons	Tons.	Tons.	Tone.
Metals, ()re &	40				10	10	
		TOTAL				0	10	

Season.		Total bales measured.	m	verage easure- ment,	av	Largest erage of Press.	a ave	imallest erage of a Press.
			Ft.	In.	F	t. In.	Ft	. In.
1912-1913		41,20,547	53	1.20	54	10.78	51	7:71
1913-1914		36,37,888	52	8.62	54		1	5.86
1914-1915		27,73,168	52	5:34	58		51	4.65
1915-1916		30,11,323	52	2.86	53		51	2.52
1916-1917		27,13,373	52	0.29	58	- 10	51	1.77
1917-1918*		17,93,978	52	4.81	54		51	2.82
1918-1919		21,77,741	53	7.91	56	9.25	51	8.72
1919-1920		30,62,346	54	8.58	58	8.10	53	1.65
1920-1921		22,98,613	54	2.19	55	9.16	52	6.53
1921-1922		30,31,540	54	2.64	56	7.52	52	3.55
1922-1928		29,47,739	54	5.23	57	6.13	51	3.35
1923-1924		85,12,797	58	9.85	61	6.42	51	2.42
1924-1925		37,68,359	53	5.58	57	0.75	50	6.71
1925-1926		34,11,411	58	7:59	55	3.92	51	
1926-1927		42,99,308	58	4.46	55	1.09	51	9.29
1927-1928		47,39,113	54	0.22	58	11.86	51	8·56 4·72
1928-1929		46,35,079	53	8.02	55	10:18		
1929-1930		42,96,540	58	7.33	56	10.18	51 51	8.33
1930-1931		34,00,756	53	7.46	56.	8.52	52	9.58
1981-1982		29,83,701	53	2.72	56	8.19	52 51	0.05
1982-1933		34,33,196	58	1.60	55	11:32	51 51	9·95 7·66

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

[· 7a·]

The fourth statement outlines the progress of the Department progress of Department, and the work done since the year 1892-1893.

)	1 EASUREMEN	T.		Weighment	
YEAR.	Packages.	Increase	Decrease.	Packages.	Increase.	Deorease.
1892-1893	34,30,735	10.95.609		19,39,413	6,56,750	
1893-1894	30,78,978			20,34,150	94,787	
1894-1895	41,46,385	10,67,407		26,21,393	5,87,243	
1895-1896	11,58,848	161,963		26,71,795	50,402	
1896-1897	41,74,785	16,437		27,38,989	67,144	
1897-1898	52,42,139	10,67,354		39,00,563	11,61,624	
1898-1899	38,74,563		13,67,576	33,92,881		5,07,682
1899-1900	38,77,887	3,274		33,19,927		72,954
1900-1901	48,02,018	9,24,181		38,69,147	5,49,220	
1901-1902	55,48,199	7,41,181		43,57,594	4,88,447	
1962-1903	47,24,965		8,18,234	40,55,419		3,02,175
1903-1904	51,95,824	4,70,859		42,65,271	2,09,852	
1904-1905	50,85,223		1,10,601	48,78,633	6,13,362	
1905-1906	57,52,886	6,67,663		56,11,836	7,33,203	
1906-1907	68,52,936	6,00,050		58,12,628	2,00,787	
1907-1908	61,53,230		1,99,706	58,27,288	, , , , , ,	
1908-1909	65,84,449	4,31,219		58,79,565	1 1	
1909-1910	63,43,278		1		12,30,745	
1910-1911	58,41,994				7,43,518	
1911-1912	65,54,861	7,12,867		1,00,26,069	21,72,241	

YEAR,	0	1easureme	NT.		WEIGHMEN	T.
T BAIL,	Packages.	Increase,	Decrease.	Packages	Increase	Decrease.
912-1913	70,12,145	4,57,28	·	1,11,58,85	11,32,78	
913-1914	67,30,240		2,81,905	80,61,430		30,97,423
914-1915	67,56,929	26,689		65,48,381		15,13,049
915-1916	77,86,482	10,29,559		70,24,584	1	
916-1917	73,99,032		3,87,450	67,45,974		2,78,610
917-1918	74,09,970	10,938	1	75,11,265		1
918-1919	75,99,529	1,89,559		75,95,106		
919-1920	87,11,268	11,11,739	i	82,33,346	1	1
920-1921	70,48,375		1	67,46,369		14,86,977
921-1922	75,28,029			92,82,603		1
922-1923	64,17,652			1,02,62,892		1
923-1924	68,62,463					
924-1925	70,93,960	, ,			23,40,001	
925-1926	70,06,031	, ,		1,04,78,457		21,24,436
926-1927	81,67,128	11 61 007		94,37,648		10,40,809
927-1928	87,68,277				10,63,975	•••
928-1929	88,29,861	. ,		1,03,57,877	•	1,43,746
929-1930	86,16,904	,		97,26,100	•••	6,31,777
980-1931	69,31,550			98,71,993		3,54,107
931-1932	62,83,883		16,85,354			18,91,877
	1 ' '			75,04,963	24,847	
	64,21,183	1,37,300		60,06,814		14,98,149

[9v]

	-		
The fifth stater	nent gives the	strength of the Sta	ff since 1884:
	a supp	lementary note sets	out in detail
Staff.	the nu	nber on the 30th of	June 1933 :-
Year.	Strength.	Year.	Strength.
1884	19	1908-1909	89
1885	31	1909-1910	99
1886	27	1910-1911	109
1887	25	1911-1912	115
1888	30	1912-1913	125
1889	38	1913-1914	137
1890	37	1914-1915	153
1891	36	1915-1916	140
1892	37	1916-1917	139
1893	40	1917-1918	132
1893-1894	49	1918-1919	145
1894-1895	47	1919-1920	145
1895-1896	54	1920-1921	127
1896-1897	50	1921-1922	129
1897-1898	53	1922-1923	116
1898-1899	57	1923-1924	111
1899-1900	59	1924-1925	120
1900-1901	58	1925-1926	119
1901-1902	69	1926-1927	122
1902-1903	70	1927-1928	133
1903-1904	74	1928-1929	136
1904-1905	80	1929-1930	133
1905-1906	88	1930-1931	136
1906-1907	88	1931-1932	125
1907-1908	91	1932-1933	109
	To Company		

Staff at the 30th of Jun	e 1933-		
Superintendent		 	1
Office Manager		 	1
Assistant Superintene	lents	 	4
Scalewrights		 	3
Measuring Officers		 	96

Total ... 105

with a view to the reduction of expenditure, and we have kept this matter prominently before us. The new Committee will, no doubt, continue to watch carefully the financial position of the Department. We desire, however, to place on record our view that, when finances permit as a result of improved trade conditions, the question of lightening the load on the earnings of the staff of the Department should receive first consideration.

Dr. W. E. Fetherstonhaugh and Lt.-Col. J. A. Shorten, i.m.s.

(Reid.), have jointly carried out the

duties of the Medical Officers of the Department and we are indebted to them for their care and treatment of the Executive and Measuring Staff during the year. Dr. S. N. Ghose has remained in charge of the Dock Dispensary for the Indian Staff.

Following the various reductions in Staff, we paid out of the

Provident Fund. Fund during the course of the year

1932-33 one Assistant Superintendent,
nine senior and four junior measuring officers, and five members of
the clerical staff.

There was, however, very considerable appreciation of the Provident Fund holdings during the year and on the 30th of June 1933 the assets of the Fund aggregated Rs. 14,14,516-14-10 as against Rs. 13,86,262-12-10 at the same date in 1932. The Trustees of the Fund were Mr. J. C. Foster and Mr. E. J. Pakes, the latter of whom, on his resignation, was succeeded by Mr. A. P. Benthall.

The two Compassionate Funds—for the Officers and the Compassionate Funds.

Clerical Staff, respectively—have been continued.

[111]

The Measurers Athletic Club has been carried on as usual Club. throughout the year.

We are, Gentlemen.

Your most obedient servants,

J. C. Foster, Chairman,

J. AITKEN

E. R. BAINES

A. P. BENTHALL Members.

T. L. SWALES

J. U. Webb

L. C. WILLIAMS

[12A]

LICENSED MEASURERS DEPARTMENT.

Staff.

30th June 1933.

- 1 Superintendent.
- 1 Office Manager.
- 4 Assistant Superintendents.
- 3 Scalewrights.
- 96 Measurers.

105

Superintendent,

R. Ellis.

Assistant Superintendents.

- J. G. SMYTH.
- G. C. G. SMYTH.
- J. B. F. HENFREY,
- B. PERRY.

Office Manager.

C. G. SMITH.

[18A]

INVENTORY OF WEIGHING AND MEASURING APPARATUS AND TRANSPORT.

June 1933. Measurement Gear.

MEASURING IMPLEMENTS :--

- 1 6'-0" Standard ebony caliper.
- 1 6'-0" Steel standard rule.
- 13 Teakwood calipers with brass index 8 to 10 feet for hides.
- ., 5 feet for hides. 12 5 to 6 feet for jute
- and gunnies.
- 3 to 4 feet for cases. 3½ feet, with claw

end.

- ., for measuring animals.
- 1 5'-0" to 9'-6" Telescopic Teakwood rod with brass index.
- 1 4'-0" to 8'-0" Telescopic Teakwood rod with brass index.
- 2 5'-0" to 9'-6" sliding Teakwood rods.
- 10 2 feet boxwood rules. 1 Boxwood gauge with brass slide for chain and rope.
- 2 English standard wire gauges. 1 100 feet Chesterman's steel tape.
- 12 50 ,,
- 12 12 ,,

CUBIC MEASURES :-

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

LIQUID MEASURES :--

- 1 Set brass cylindrical standard liquid measures from 1 gallon down to ½ gill together with 6 glass strikes 9" to 2½".
- 1 Case standard glass pipettes, consisting of one each 1 fluid oz., 2 fluid dr., 10 min., 60 min. and 50 grains subdivided measures.

[15A]

Weighment Gear.

Test Balances (Sensitive to grains) :-

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

Beam Scales :-

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

Steel Yards :-

- 103 of 4 cwt. capacity for Jute, Cotton, etc.
- 15 of 280-300 lbs. capacity for Bag Cargo.
- 1 of 7 cwt. for Jute, Cotton, etc.
- 8 of 20 cwt. capacity for Coal.
- 3 of 10 ,, ,,
- 1 of 5 ,, ,,
- 1 of 500 lbs. capacity for Bags.

PLATFORM MACHINES :--

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

[17A]

SLINGS:
12 of rope and chain for weighing Gunnies.

4 of chain for weighing Hides.

Hooks:—
20 for Gunnies.

108 for Jute, Cotton, etc.

8 for Casks.

8 to clamp to deck beams for suspending scales.
7 Spring hooks for Pig Iron weighments.

Grabs: — 82 for Gunnies.

Transport.

1 20 cwt, motor lorry.

2 two-wheeled bullock carts to carry 30 cwt.

3 Bullocks.

3 Bholios.

.

				Ľ	3	18/]											
	from 1st July 1892 to 30th June 1931,		91 99 100	68.917	11 0/16	1000	10000	17,51,926	6,45,694	94,062	20	23,953	37,558	. 02 100	. 100	2	215	64.21.183	
	7,000 of 1881 yluk 581 morf 2881 onnk		00 60 201	19 057	10 366	00000	00'00	18,50,000	7,23,277	88,752	133	18,325	84,388	20 630		076.7	: 2	-	
1933.	Anne of 6521 ying led more Jeet onne.		31.00 756	05.458	16.638	90 600		+55'05'A	7,72,660	1,09,319	216	15,410	53,622	34.019			41,969	_	
30th June	4100: 03 6291 glub 3st movil ,00001 onul-		012 50 61	81.215	11 500	13 2007	100	010,44,62	8,41,330	1,63,195	916	18,330	1,07,596	38,080	8		37,550	7	
20	dige of \$250 vink bel morti		16.35.079	1,19,192	14.738	59.298	35.00 455	200000000000000000000000000000000000000	7,31,166	1,44,922	198	21,016	1,34,214	38,202	8 500		41,042	-	-
goods measured from 1st July 1918	Moon 1st July 1927 to 30th June 1925,		47,39,113	1,00,005	99,150	73.530	02 85 189	0.00	610'20'9	1,17,655	\$	178,871	1,45,008	45,728	3.701	00	765,594		_
1st Ju	titte of 8161 vink ist mor't A281 omnia		42,59,309	93,129	13,658	72,360	53.37.053	000000	charara.	50,177	50	57,106	1,32,083	88,794	12,215	15.400	3,53,034	\$1,67,124	-
d from	Aron of deet this let more dust lets and		31.11,111	1,06,014	55,397	61,007	21,96,157	131 166		1,05,960	333	925'49	1,07,207	44,770	35,655	85	4,21,810	70,06,031	-
neasure	Anne of 1280; yind led mord cent of the local		36,56,739	1,03,126	99,000	72,616	27,77,926	3.50.919	100	87,780	388	200	1,64,851	99,774	13,092	4,706	9,91,940	090'00'00	
spoob x	From 1st July 1923 to 30th		31,31,629	1,04,238	58,230	67,831	50,75,432	3.99.603	00 - 10	91730	127	40,000	2,05,613	19,031	23,508	9,349	3,32,234	69,62,463	
to	From 1st July 1922 to 30th June 1923,		29,02,623	77.550	99,60	77,174	50,11,98	6,23,511	470 00	2000	1,343	20,029	197'0	39,616	16,106	17.008	4,11,053	64,17,632	
statem	Prom 1st July 1931 to 39th		30,26,214	60,903	10,776	2,90,333	10,89,679	18,21,299	65.670	3000	2000		:	;	i	i	4,98,899	75.25,029	
Comparative statement	From 1st July 1950 to 39th Jied ound		23.92,565	00'00	9,912	43,192	19,98,113	19,13,016	53.617	1 01	30 400		:		:	88	5,54,184	10,48,575	
Comp	Prom lat July 1919 to 30th		33,23,550	_	92,216	1,77,100	17,98,576	24,12,937	59,208	6.193	61 410			;	:	:	7,35,019	87,11,268	
	date of sittly and believed		22,55,070	1,15,310	38,572	16,388	16,99,526	22,59,142	33,576	1.963	23.96			;	i	ī	9,72,677	74.79,559	
	ri .	1	Pkg	:	:	:	:		:				_	;	:		:	16	
	Goops	Total October	Rejections, Pkgs.	Hemp	Tobseco	Cotton	Gunnee	Tea	Shellac	Indiao	Hides & Skins	Perishables	Handmire	Parehammer	District of the Control of the Contr	oak cargo	Sundries	TOTAL	

					[.	19	١.)						
	TOTAL.	3,59,612	5,24,015	6,57,170	5.86,747	6,02,338	6,78,345	5,65,645	5,21,458	5,28,930	4,16,558	4,95,831	4,84,534	64,21,183
,	Sundries.	50,464	24,276	31,690	24,639	21,375	25,622	25,532	91,449	33,319	20,571	29,692	15,768	2,87,500
	Bag Cargo.	:	:	:	;	:	:	;	;	10	;	:	200	215
	Harthon-	월	1,001	7	00	:	50	-	:	:	01	92	00	1,483
-1933.	Hard- ware.	1,448	1,436	1,952	1,862	2,004	2,499	2,162	2,826	6,067	1,950	2,212	1,704	28,122
on 1935	Perish- ables.	2,638	5,906	888	1,772	3,330	1,988	2,286	2,354	3,160	6,993	2,592	3,570	37,588
l—Seas	Hides and Skins.	1,335	1,848	2,297	1,583	1,790	2,573	1,979	1,402	2,615	2,444	1,458	2,639	23,993
ısurec	.ogibn1	-	:	7	10	9	81	ŧ	1-	2	5	;	9	70
oods me	Shellae.	5,276	5,931	6,509	8,819	8,671	11,165	7,691	7,735	900'6	8,247	7,601	7,448	94,082
nt of ge	Tea.	59,625	66,220	1,04,591	64,121	64,750	74,823	56,414	76,695	43,463	11,846	8,194	14,955	6,45,694
Monthly statement of goods measured—Season 1932-1933.	Gunnies.	1,33,539	1,76,290	2,37,513	1,56,443	1,54,146	1,55,863	1,19,876	1,20,525	1,48,393	1,33,330	1,18,008	97,600	17,51,526 6,45,694
Vonthi	Cotton.	1,804	3,404	5,852	4,269	1,577	1,867	1,402	2,436	2,904	2,710	4,114	7,922	40,261
,	Tobacco. Cotton.	674	1,422	117	3,731	2,790	756	1,065	216	136	81	989	105	11,636
	Hemp.	2,474	1,961	2,653	3,454	3,499	6,612	11,413	9,454	7,006	5,328	1,891	7,072	65,817
	Jute, Cuttings, Rejections.	1,29,936	2,34,330	2,69,959	3,16,036	3,38,400	3,94,650	3,35,524	2,76,366	2,72,802	2,23,104	3,16,547	3,25,542	34,33,196
	Movries.	Inly 1932	August	september .,	October	November ,,	December ,,	January 1933	February	March ,,	April	May "	June "	Torat

0

							E	9	201]								
1	From 1st duly 1935 to 3955, June 1933.	31,41,570	1,508	613	10,728	12,35,584	1,24,198	37,968	1	15,867	69,170	83,771	0 74 100	18 77 000	1,54,107	118'90'00	Tons.	Nei.	
	From 1st July 1901 to 30th June 1932,	20,71,638	091	61,122	9,387	12,68,255	1,56,600	41,935	-	9,974	3,56,231	1.12.263	1 16 333	31.31.181	1,72,191	75,04,963	Tons,	N.	
	From 1st July 1830 to 30th June 1931,	24,77,620	2,081	63,059	8,092	13,74,175	1,65,290	48,008		4,513	3,71,592	81,536	1.0.180	25.55.63	2,32,122	74,80,116	Tons.	N	
	From 1st July 1939 to 30th June 1939.	32,34,130	271	67,313	11,018	18,57,210	1,98,873	35,818	16	5,162	4,01,461	1.03,768	1.07 933	31.81.635	1,67,981	59,11,893	Tons.	8	8
	From 1st July 1925 to 30th June 1939,	33,66,308	3,566	83,572	23,337	17,17,523	1,83,704	31,467	83	4,800	5,02,010	78,837	89.712	34,24,369	2,05,439	97,26,100	Toms.	Ni.	
1	From 1st July 1927 to 30th June 1928,	35,61,757	7,628	1,04,011	17,379	16,46,158	2,10,798	18,305	90	4,634	6,27,003	1,91,203	3.25.046	35,62,132	1,78,817	,03,57,577	Tons.	Ë	
2	From 1st July 1926 to 30th June 1927,	31,32,743	12,571	1,02,021	8,396	15,38,651	1,78,492	58,814	*	11,470	5,94,101	2,17,536	4.55,600	36,80,397	2,13,534	,05,01,623	Toms.	Ni.	
3	From 1st July 1925 to 30th June 1925,	25,03,935	19,177	88,014	5,883	13,77,183	1,37,213	74,486	90	17,217	4,91,787	1,47,703	4,17,129	37,44,154	1,22,059	94,43,938	Tons	6114	617
3	Tron 1st morff 1905 of 4281 ,5281 omb	20,09,128	12,398	96,133	8,907	13,19,209	51,979	32,480	-	15,134	002,004:	79,798	3,73,103	58,99,938	1,05,751	1,04,78,457	Tons.	3,420	3,420
43	From 1st Jul 1923 to 396 June 1988,	29,10,915	13,566	1,11,476	8,737	12,07,856	97,688	11,257	22	13,316	2,91,063	92,350	7,27,283	69,31,410	1,55,533	1,26,02,593	Tons.	Ē	111
2	From 1st Jul 1928 to 30t June 1923,	24,73,075	10,101	98,000	7,409	11,73,436	41,554	47,066	23	30,792	1,78,387	1,04,982	75,343	57,63,231	2,00,131	1.02,62,592	Toms.	8	613
2	Prom 1st Jul 1981 to 3016 June 1982,	54,53,243	13,395	82,248	7,553	11,32,851	28,643	991'99	252	16,175	1	-		23,93,065	30,37,162	92,52,603	Tons.	1,006	1,005
7	From 1st Jul 1950 to 300 June 1921,	25,17,578	14,537	21,130	8,053	13,56,687	40,203	41,782	8	30,372	1			1,98,230	27,16,497	67,48,369	Toms.	5,608	909*0
7	From 1st Jul 1918 to 30t June 1920,	27,38,019	32,630	14,955	13,058	13,86,001	47,864	50,117	928	691'91	-	-		5,39,688	33,19,234	82,33,316	Tons,	1,122	1,122
à	From 1st Jul 1918 to 3011 June 1919,	25,75,783	-		1,149	11,50,354	13,831	i		27,748	-		i	17,26,620	23,69,451	75,95,108	Tons.	1,2%	1,286
1		in in	:	1	:	:	:	:	:	:		:	,	:	:	- 1		1.	
	Goods	Jute, Cuttings, Rejections Pkgs.		Totacco		anex		Shellac		Hides & Skins	Perishables	Hardunze	Earthenman	Bag Cargo	Sandries	TOTAL		Wetals	TOTAL

Unitity statement of anods neighed—Season 1932-1933.

Jute, Joyrus, Cutings	rs Hemp.	Tobseco, Cotton.	Cotton.	Gunnies.	Tea.	Shellac, Indigo.	Indigo.	Hides	Perish- I	Hardware.	Earthen- ware.	Sag. Cargo.	Sundries.	Toral.
Rejectio	38	Ī												
													į	
96,341	11 20	5	389	1,08,923	6,350	4,627	:	888	9,179	2,898	72,786	1,56,038	7,451	4,65,966
	125		904	1,17,395	15,546	1,689	:	974	10,794	3,077	23,751	2,51,399	10,105	5,87,026
1 40 088	98	2	2,074	1,42,700	18,037	4,750	:	1,225	2,128	5,033	21,591	97,988	13,440	4,61,999
-	100	- 75	1.580	1,04,069	16,033	400	:	909	3,777	6,352	4,799	68,695	11,300	4,06,264
. 1200		_		1.04.859	14,220	4,350		1,009	2,378	5,932	15,496	1,54,244	5,857	5,26,647
				1,08,212	15,966	2,010	:	1,943	6,311	10,106	9,783	1,38,535	9,978	5,36,953
1 98 998	997	45	213	82,868	13,155	1,436	:	942	8,961	5,495	9,255	1,58,076	13,931	4,93,887
		189	625	82,361	11.880	2,573	:	1,245	5,289	15,679	9,473	1,08.561	9,250	4,14,914
			237	1,09,163	10,144	4,180		1,336	4,474	15,277	10,432	1,42,615	36,837	5,07,032
			248	92,814	274	2,355	:	2,313	1,031	4,702	30,216	2,25,046	10,454	5,17,465
			~í		399	5,015	:	:2,071	11,629	5,699	17,611	1,88,889	15,643	5,58,358
2,08,482	_	:	2,477	77,974	2,194	4,583	:	1,715	3,219	3,521	29,006	1,87,146	9,861	5,30,303
	_	_												
21.41.570	1,508	612	10,728	12,35,884 1,24,198	1,24,198	37,968	:	15,867	69,170	83,771	<u>. </u>	18,77,232	2,54,199 18,77,232 1,54,107	£18'90'09

[22A]
STATEMENT showing the total quantity and average measurement

		31 A.	I ISSUED	1 snow	nng the	totat q	uantity	and ave	rage me	asuremen
			-	N 1923-24	SEAS	ON 1924-25	SEAS	ON 1925-26	. SEAS	ON 1991-27.
NAME OF 1	RESS-II	ouse	Quantity.	Average,	Quantity.	Ауетьев.	Quantity.	Average,	Quantity.	Average.
American						1	1	53 53-4	15 2	62-10-0
Ashcroft			46,315	58-7-5	90 : 63,56	1 53-01	07 63,8	75 53-1		
Atlas			17,317	51-1-8	9 15,81	8 54-61	18 36,00	98 54-11		
Bankteswar			81,980	52-4-7	7 1,02,63	6 52-0*6	5,9	25 51-10-		
Bengal			3,85,946	52-10-1	4 4,84,36	53-110	2 92,93	52-01	1,50,2	
Bandaghut								1		
Calcutta			44,832	51-23	39,269	50-612	1 5,08,25	9 53-41		
Camperdoun			60,787	52-8*1	55,355	53-0-5	4 66,30			
Canal			2,14,897	58-9*4	2,04,534	59-10-7	0 57,79		1	
Central			1,63,058	52-6196	1,44,429	52-2-5			,	
Chengail			1,34,379	\$5-515	1,62,772	65-01				
Chitpore			47,002	54-3:35	41,053	54-114	1,76,42		1	
Empress of In	dia		56,433	52-6-74	41,841	63-0-3	35,79	54-10-0		
Gauges			1,52,457	53-2-37	7,60,619	51-5-18	31,910			1
Ghoosery					1	l				
Golabaree			1,45,900	53-7-17	95,643	52-11:00				
Guzdars			60,652	54-11:38	1,15,593	54-0-29				1
Hanuman			23,404	53-4-00	56,097	93-7:56				
Hooghly			1,12,001	55-2103	64,732	51-9:10		}		1
Howrah			63,176	53-0'01	23,023	51-5-26	48,030			51-6:37
Imperial			89,861	54-4:03	1,46,599	\$3-9150			1 .	53-9-67
India	**		40,919	52-6 5G	76,180	52-3-72	1,00,128	53-9-74	1	13-7'47
Jhrel			249	61-6:42	210	57-0-75	71,539	52-11:33		53-1:21
Krishna									248	52-1:00
Lakshmi	**		83,581	53-3*74	40,850	52-4169	49,394	52-2-96	86,507	53-0-10
Nasmyths			84,957	53-1:06	1,12,634	52-7-90	71,127	53-2-43	1,53,828	52-11-78
New Cossipore			76,414	53-3-00	10,450	52-1:07	1,08,184	53-4-18	88,700	52-7:00
Ocean	**		44,321	53-6:14	50,985	58-7:41	40,848	53-8-63	50,363	53-5-34
Ralli Bros.			5,67,507	53-4:45	5,70,428	52-11:09	4,54,416	52-5-74	5.32,944	53-2-10
Shiva				***					17,330	58-5-36
Shalingunge	••]							7,258	53-3-59
Strand Bank		-	22,735	54-6:65	27,523	54-5-22	65,422	54-11-04	36,543	56-1109
Sun			83,977	52-8-69	13,211	53-614	79,479	54-1:09	1,25,317	53-10-46
Suraj Sulken			1,60,787	53-9-36	2,83,320	53-9:00	2,02,777	53-10-33	2,23,478	54-5-43
Union	**	[57,266	51-10-15	63,684	54-1*00	7,508	54-0:41	7,000	53-4'94
Victoria			92,208	53-0'54	61,869	54-8*12	47,744	54-3-52	1,03,038	53-2*25
Vishnu			51,761	63-11-73	31,106	53-4'84	68,934	53-7-87	63,275	53-8:01
West's	**]	}]					
Not recorded	***		65,749	55-3-67	30,170	55-1-17	17,557	55-3-92	11.046	55-1106
or recorded			1,61,637	54-0:53	2,06,570	53-2-32	1,98,670	54-3-37	1,55,925	53-6'55
	TOTAL		35,12,797	63-9-85	37,68,359	13-5-58	35,07,519	53-7:59	43,82,378	63-1'46
		_						20,00	.,,,,,,,,,,	

[28_A]

of Jule, Hemp, &c., for the seasons 1923-1924 to 1932-1935

SEASON	1927-29.	SEASON	1928-29.	SEASON	1929-30.	SEASON	1939-31.	SHARON	1831-32.	SEASON	1032-33.
Quantity.	Ауенце.	Quantity.	Average.								
				612	56-10-55			1.050	56-8*19		
1,12,690	53-2-45	1,12,939	53-6'47	48,581	54-9:74	58,107	54- 2-16	86,062	54-0'45	19,443	53-4-81
22,026	54-1-40	43,307	34-3*86	32,306	54-1:46	30,595	53- 7-50	62,222	54-1:33	78,700	53-10 90
37,535	53-1-49	51,517	51-0192	81,430	53-8:33	995	56- 8-52				
1,37,726	52-10-37	1,24,042	51-8:38	1,08,717	52-0179	87,991	52- 5:33	77,896	51-11:03	1,03,133	52-0-87
				28,615	58-8*33	35,657	53-10-25	18,508	53-8-27	7,117	53-11-60
5,41,314	63-1-88	6,26,436	53-2-24	5,37,710	53-8-41	2,85,255	53- 4'61	4,19,057	53-5-60	4,77,607	58-5-08
1.35,748	52-9185	1,03,655	51-10-76	92,155	51-10-65	57,911	52- 0.02	62,501	52-6-71	1,00,426	52-3 16
97,950	53-0108	91,466	53-0'49	1,34,146	52-7:46						
2,53,375	52-9-19	3,17,005	54-1'46	2,41,726	53-3-38	2,51,463	52- 6.30	2,10,218	52-8*39	2,51,700	52-6-21
1,38,557	51-4*72	2,04,469	51-8:33	11,557	51-9-58	12,918	52- 7-13	51,000	51-9-95	58,263	51-8'34
1,88,108	53-11:03	1,48,994	53-7-51	1,95,362	58-9-82	1,07,338	53-10-59	1,21,597	53-3-16	1,33,526	52-9 31
61,936	51-9-61	40,360	54-2-91	33,696	51-0-27	21,000	51- 2-01	24,015	54-11*74	29,114	54-8-70
45,872	51-7:39	957,83	53-9-55	51,123	52-10-55	21,921	53- 1'25	01,687	59-4-21	17,593	53,3:33
***						2,06,853	23- 8-68	69,097	59-8-37	68,081	52-8-82
1,34,773	52-2:89	1,24,537	52-5102	1,67,019	53-1-67	1,72,167	53- 5-25	1,46,024	53-6-59	95,975	53-3-90
1,40,213	53-9*82	80,215	53-0-98	1,12,821	53-6'90			-			
1,51,910	53-8-35	1,52,766	54-9-59	1,13,576	53-2-85	86,855	53- 0.81	96,159	52-11:60	1,25,333	53-3-75
1,16,729	51-4'77	83,670	53-11-53	69.029	53-2-88	90,319	53- 7-78	58,630	52-9-82	1,08,258	52-5-5R
78,476	54-11-39	83,469	53-9'45	38,230	53-11'49	618	53- 4-4"				
56,742	53-11-00	56,453	52-11'45	77,325	53-3-17	48,417	52-10 43	16,381	53-10-70	42,307	53-5-69
1,42,419	53-5-82	1,18,658	53-4'41	19,518	53-5*17	67,473	52-10 97	57,305	53-1'56	39,003	52-9-78
1,30,572	53-7-92	1,00,298	28-11-03	1,69,770	53-0-73	1,98,196	53- 1-88	65,250	53-5-84	1,14,138	53-9*17
2,797	58-11'86	13,706	51-1-68								
74,452	53-2-78	70,318	52-7:53	93,721	52-11:49	57,100	59- 4-21	76,244	52-1:09	76,359	52-0-22
1,60,875	53-0-79	1,30,576	53-0-84	1,30,576	53-0-87	1,31,937	52-11-52	1,10,416	51-11:45	1,01 878	52-0-12
1,45.590	53-4-18	2,75,275	53-11-09	1,15.384	53-8'04	49,714	53- 5*58	54,984	52-9-43	26,880	53-8148
\$2,651	51-9-71	48,761	51-5'86	1,29,912	51-11:87	81,076	54-10-19	69,666	51-11'48	1,26,568	52-0-43
8,05,626	53-5*68	4,40,636	52-9'52	5,19,918	52-11-18	4,47,973	52- 0.81	2,71,772	52-11-63	2,33,874	53-2-23
10,176	51-4-31	1,06,056	54-6:47	1,03,376	54-5-26	1,08,269	54- 0.91	1,05,712	54-1:55	1,02,616	53-6-68
4,515	57-0-59	3,019	55-10-18					· · · i			
		1,125	54-2-11	313	54-1:30			1	***		
1,56,061	55-0186	1,44,806	53-11-82	85,881	53-8-58	47,068	54- 9:46	23,807	53-4185	74,872	51-11-78
2,32,357	51-3-19	2,52,637	54-5-39	2,58,023	54-1-03	2,14,886	51- 6-11	90,400	53-7-26	2,55,176	53-7:06
1,11,757	55-7'77	1,53,120	\$5-1-75	1,06,613	54-2-20	1,00,668	55- 9-31	90,775	53-6-55	1,17,066	53-5-87
1,08,557	23-6-51	52,701	51-9-79	61,823	53-0-52	47,002	53-10-03	31,990	53-8-91	59,603	53-7,18
73,051	53-7:93	72,695	53-4-64	52,443	53-2-75	68,631	55- 7-04	46,525	53-3-71	62,568	53-5-18
51,381						72,038	52- 1:31	71,528	52-7:86	1,12,098	51-7-66
2,21,356	56-1'06	39,586	54-2-10	29,968	54-3*43	1,760	51- 9:00	125	52-9-45	474	55-11-32
8,33,278	54-1-23	2,36,618	51-2-97	2,45,222	51-3188	2,27,604	54- 5-65	2,49,016	53-7:16	2,78,112	54-1:72
4,40,218	51-0*22	47,47,271	53-8:02	43,78,257	53-7-83	31,56,244	53-7-16	30,32,768	53-2-72	34,99,018	53-1:60

BENGAL CHAMBER OF COMMERCE. ...

r. REVENUE & EXPENDITURE ACCOUNT from:

EXPENDITURE.		Rs.	A	P.	Rs.	1	1 .	
Establishment –					1			1
Salaries and Wages-					ŀ			1
Officers Babus Scalewright and Staff Peons Subordinate Staff Boat Staff Staff Staff Motor Lorry Driver		3,69,994 56,523 27,413 11,669 22,527 2,213 474 594	8 14 7 14 11 7 0	0 9 4 6 0 11 0	4,91,410	15	6	
Yees (Officers)-					1,,		"	-
Early and Late Sunday Holiday Special Overtime		1,665 1,652 1,411 219	8 8 8 3	0 0 0	4.948	11		
Fees (Medical;					9,948	0	0	l
Night Allowances-	į							
Officers Peons and Subordinate Staff		9,510 3,772	12 11	0	13,283	7	0	
Allowances to Peons and Subo Staff -	rdinate				10,200		ľ	١,
Sunday and Holiday					791	15	4	
Allowances to Officers -							١.	
Travelling Expenses Dinghy Hire		576 963	0 15	0	1,539	15		ľ
					1,001	13)	ľ	
Carried over			- 1	ŀ	5.91.301	15	10	

[25Å j

LICENSED MEASURERS DEPARTMENT.

1st July 1932 to 30th June 1933.

İr.

REVENUE.		Rs.	Δ.	Р.	Rs.	۸,	E
Measurement, Jute and Hemp Gunnies Hides and Skins Tobacco, Cotton, etc. Cased Cargo Sundries		1,74,577 1,41,323 13,523 2,385 19,009 10,028	12 10 6 6 10 6	3 6 6 0			
, Sundries , Attendances	-::	9,959	- 0	ő	3,70,807	4	
Weighment, Jute and Hemp Gunnies Bag Cargo Sundries Tobacco, Cotton, etc.		1,13,767 1,22,071 32,590 3,669 2,109	5 5 1 12 1	90066			
,, Cased Cargo Hides and Skins ,, Attendances		4,296 1 763 293	6 4	3 6 0	2,80,560	15	
Fees-							
Mill, Presshouse and Gedown Sunday Holiday Early and Late	-	4,145 5,230 660 3,101	0 0 0	0000	13,136	0	
Sundry charges as under							
Overtime		300	0	0			١.
Certificates		3,403	8	0			
Calculations		9,528	7	7		İ	
Labour		1,120	15	0			
Miscellaneous		- 61	0		14,413	14	
Carried over					6,78,918	2	_

BENGAL CHAMBER OF COMMERCE.

REVENUE & EXPENDITURE ACCOUNT from

EXPENDITURE.		Rs.	Α.	r.	Rs.	Δ.	P.	٦
Brought forward					5,21,391	15	10	ı
Pensions Provident Fund Coolio Hire Motor Car Allowances and Expenses Reats and Taxes Commerce to Bengal Chamber Commerce Uniforms and Citothing Stationery and Printing Impector's Allowances (Officers) Special Duty Allowances (Officers) Special Duty Allowances (Officers) Special Duty Allowances (Officers) Special Duty Allowances (Officers) Special Duty Allowances (Officers)	• • • • • • • • • • • • • • • • • • •	9,862 36,348 4,055 11,503 15,642 24,000 2,635 8,983 5,550 3,000 1,800 1,821	5 13 11 11 11 0 15 7 0 0 0	0 4 0 0 0 3 6 0 0 0			5	
SUNDRY EXPENSES-			ŀ		1,20,000	ľ	"	
Peons' Tram and Disply Hire Petty Conseyvance Charges Peons' Cycle Maintenance Club Contributed Fans Electric Light and Fans March Conservation of Conservation of Stable Expenses Motor Transport Expenses Motor Transport Expenses Miscellancous Charges Miscellancous Charges Medicines (Dock Disponary) Del Pert Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservation of Conservat	als	1,294 312 655 1,200 2,444 3,790 662 1 011 35 1,077 2,121 838 373 492 603 549	3 10 8 0 13 10 2 5 10 6 13 12 13	6 9 8 0 0 0 6 0 0 8 7 0 8 3 0 0				
To Insurances			_	-	17,463	12	7	١
,, Audit Fees					680	16	0	
Dock Buildings (Repairs)					2,400	0	0	
			١		1,292	4	0	ĺ
					1,539	13	9	
	to 				8,346	9	6	
TOTAL Rs.					6,78,918	2	1	

Meno.
Loss 1931-32 ... Rs. 1,76,422
Gain 1932-32 ... Rs. 1,76,422

CALCUTTA, 2nd August 1923.

R. ELLIS, Superintendent. [271]

LICENSED MEASURERS DEPARTMENT.

1st July 1932 to 30th June 1933.

Or.

REVENUE			Rs.	А.	P.	Rs.	Α.	P.
. Brought forv	vard					6,78,918	2	1
		İ						
		- 1						
		- 1						
							1	
							- [
							- 1	
				1				_
Tota	L Rs.					6,78,918	2	1

Examined and found correct.

LOVELOCK & LEWES
CHARTERED ACCOUNTANTS. Auditors.

A. C. DANIEL Secretary.

R. ELLIS, Superintendent. [29x]

LICENSED MEASURERS DEPARTMENT.

for the year cuding 30th June 1988.

Rs. 1933 By Interest on Government Securities and other Investments ... " Income Tax (Departmental) ... 2,015 9 0 20,224 2 0 ,, Appreciation on Securities ... 8,346 9 6 ,, Balance from Revenue Account ... TOTAL Rs. 39,547 7 10

Examined and found correct, LOVELOCK & LEWES
CHARTERED ACCOUNTANTS. } Auditors.

A. C. DANIEL. Secretary.

[30a]

BENGAL CHAMBER OF COMMERCE,

(Incorporated as a Company under Section 26

RALANCE STERM

		BA.	LAP	ICE SH.	EE	P as	
CAPITAL AND LIABILITIES.	Rs.	As,	P.	Rs.	As	. P.	Ī
Capital,—			1				
Balance at credit at 30th June 193	32 1,52,57			i	1	1	ĺ
Add Profit for the year	15,081		10				١
LIABILITIES		-		1,67,655	6	11	ĺ
For credit balances on Constituents Accounts		5	0			ĺ	
Sundry Creditors	1	1 1	9				l
DEFERRED ALLOWANCES-		\vdash	-1	47,211	6	9	
Inspectors', Special Duty Officers' and Scalewright's Allowances Security deposit from Employee				37,122	0	0	
Narendra Nath Mukherjee (nominal value)				5,000		0	
SECURITIES RESERVE FUND				15,000	0	0	
Carried over	.		-	71 000 19	-	-	

[31A]

LICENSED MEASURERS DEPARTMENT.

of the Indian Companies Act. 1882.)

at S0th June 1933.

PROPERTY AND ASSETS.		Rs.	As.	Р.	Rs.	As.	E
FIXED CAPITAL EXPENDITURE-	į						
DOCK BUILDINGS— As per last Balance Sheet Less Depreciation for 1932-33	:::	30,000 5,000	0	0	25,000		
WEIGHMENT PLANT— As per last Balance Sheet					100	0	
MEASUREMENT PLANT— As per last Balance Sheet					10	0	
MEASUREMENT CALCULATORS— As per last Balance Sheet					80	0	
TONNAGE CALCULATORS					20	0	
DEPARTMENTAL TRANSPORT— As per last Balance Sheet					10	0	
FURNITURE— As per last Balance Sheet					50	0	
MACHINERY — As per last Balance Sheet					50	0	
DEPARTMENTAL BOATS— As per last Balance Sheet Less Depreciation for 1932-33		5,500 2,400	0	0			
Mozor Lorry — As per last Balance Sheet		700	0	0	3,100	0	
Less Depreciation for 1932-33		600	0	0	100	0	
Carried over					28,520	0	-:

[32A]

BENGAL CHAMBER OF COMMERCE.

(Incorporated as a Company under Section 26

BALANCE SHEET as Brought forward 2,71,988 13 8

CALCUTTA, 2nd August 1955.

TOTAL Rs.

2,71,988 R. ELLIS Superintendent. [88_A]

LICENSED MEASURERS DEPARTMENT.

of the Indian Companies Act, 1882.)

at 30th June 1933.

11 0000 0 0000							_
		Rs.	As.	Р.	Rs.	As.	P.
Brought forward					28,520	0	0
Morer Cars on Hire— As per last Balance Sheet Additions during the year	:::	11,980 3.600	0	0			
Less Amount paid up by hirers		15,580 6,165	0	0	9,415	0	0
Stores- Stock at 30th June 1933, (at cost)					520	4	5
OUTSTANDINGS (CONSIDERED GOOD) Sundry Debtors Due by Constituents		8,925	4	9	8.947	10	0
SECURITIES— 5% Government Security Loan 1939 Rs. 1,73,700 at Rs. 104/4/- 20 Shares of the Imperial Bank of Ir	dia	1,81,082		0			
(partly paid) at Rs. 290 per shar	e	5,800	-0		1,86,882	4	0
OUTSTANDING INTEREST ON SECURITIES Amount of interest due on Gove ment Loans etc					3,973	10	11
Security Deposit Investments- Narcudra Nath Mukhorjee 3½% Government Promissory Notes face value	at	***	ļ		5,000	0	0
Unstilled Work— For Sundry Weighments and Meas- ments carried out during the me of June 1933 not charged at a	nth				25,024	5	9
CASH— In hand At the Imperial Bank of India	:::	92 3,613	27	9 10	3,705	10	,
					.,,,,		ľ
Total Rs.					2,71,988	13	S

We bug to report that we have audited the Balance Sheet of the Bengal Chamber of Commerce, Jacensed Measurers Department, dated 30th June 1933, and above set forth, and have obtained all the information and explanations we have required. In our opinion such Balance Sheet is drawn up in conformity with the law, and exhibits a ture and correct view of the taste of the Department's affairs, according to the best of our information and an according to the best of our information and the explanations given to us and an according to the desired the second of the department of the Department's and the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the C

[84A 7

BENGAL CHAMBER OF COMMERCE.

LICENSED MEASURERS DEPARTMENT, PROVIDENT FUND.

Calcutta, 9th August 1933.

THE TRUSTEES OF

THE PROVIDENT FUND.

DEAR SIRS.

We have pleasure in forwarding the accounts of the Provident Fund for the year ended 30th June 1933.

There is a surplus for the year of Rs. 3,13,969-1-2 $\,$ made $\,$ up as follows :—

	Rs,	Α.	Р.		Rs.	۸.	P.	
(i) Revenue from Interess		-			<u> </u>	_		-
on Securities etc. less sundry charges	60,415	13	2	equivalent to	5	9	8-4031	2
	2,53,553	4	0	,.	23	8	5-4500	%
Making for final allo- cation—a credit of	3,13,969	1	2	equivalent to	29	2	1.8540	%

This amount of Rs. 3,13,969-1-2 has been divided pro rata between the employees contributing to the Fund on the basis of the balance standing at their credit on the 30th of June 1933.

Subscriptions for the year were 36,348 13 4

Subscriptions with interest thereon repaid during the year were

Departmental Contributions with interest thereon paid during the year were ... 1,74,226 0 0

Yours faithfully,

LOVELOCK & LEWES,

Managers.

PROVIDENT FUND: LIST OF SECURITIES.

[86_A]

BENGAL CHAMBER OF COMMERCE.

DEPARTMENTAL

LIST OF

	Nominal val	ne.	****	Year of issue.	Market J	value on 3 ane 1932,	Oth	
Re.					Rs. A. P.	F	ls, A	i. e.
28.900 (Government P	romis.		1		i		
,	sorv Notes		34%	I	62 4 0	17,99	0 4	1 (
10,000	Culencia Mu	icipal		1	02 7 0	17,00	0 :	
	Debentures		4 4 4 4 4 4 4 4	1902-3	99 8 0	9,95	0 () (
14,500	Do.		4 %	1903-4	97 4 0	14,10		
20,000	Do.		4 %	1904-5	94 8 0	18,90	ρċ	
23,500	Do.		4 %	1906-7	91 0 0	21.38	5 (
11,500	Do.		4 2	1907-8	89 4 0	10,26		
30,000	Do.		4 %	1909-10	86 4 0	25,87		
8,000	Do.	***	4 %	1910-11	85 0 0	6.80		
9,000	Do.		4 %	1912-13		7,42		
1,000	Calcutta Port	Trust				1,12		
	Debentures		*****************	1903	97 12 0	97	7 8	8 0
1,500	Do.		4 %	1905	93 4 0	1.39		
1,000	Do.		4 %	1906	91 8 0	91		
1,000	Do.		4 %	1906	91 8 0	914		
3,000	Do.		4 %	1907	90 8 0	2,71		
27,000	Do.		4 %	1907	90 8 0	24,43		
7,500	Do.	***	4 %	1907	90 S 0	6.78	7 8	
6,000	Do.		4 %	1909	86 4 0	5,174		
8,500	Do.		4 %	1911	83 12 0	7.118	110	
38,500	Do.		4 %	1912	82 8 0	31,769		
6,000	Do.	***	4 %	1913	81 8 0	4,890		
7,000	Bombay Improve	ment		1		2,000		
	Trust Deber	tures	4 %	1902	67 0 0	4,690	0	0
6,500	Rangoon Mun	icipal	,,,	1	.,	1,000		
	Debentures		41%	1902	99 6 0	6,450	6	0
10,000 E	Rangoon Port	Tenet						
	Debentures		4 %	1905	93 0 0	0.000		0
			. /6	1000	00 0 0	9,300	0	U
10,000	Do.		4 %	1905	74 8 0	7,450	0	0
10,000	Do.	***	43%	1904	96 0 0	9,600		0
4,50,000 1	ncome Tax	Free	-3/6	.001	00 0 0	9,000	U	v
	Loan 1945-55		5 %	1	100 14 0	4,53,937	8	0
20,000	Do			l		.,,,		
50,000	Do.	***	5 % 5 %	l	100 14 0	20,175	0	0
2.45 000 6	Jo. Sovernment Sec		5 %	***	100 14 0	59,437	8	ō
-,,000	Loan 1960-7			1		1		
			4 %		69 12 0	1,70,887	8	0
90,000	Do, 1934-3	7	4 9	1	92 4 0			0
98,800	Do. 1935		4 % 5 %		92 4 0 97 15 0	83,025 96,762	0	0
10 50 500					07 10 ()	86,762	4	U
12,53,700	Carri	ed ove	г			11,32,504	6	0
						11,02,001	,	9

[37A]

LICENSED MEASURERS DEPARTMENT.

PROVIDENT FUND.

SECURIȚIES.

Nominal value,	Market 30th Ju	value on ne 1933.	Increase.	Deergase.	Year repay- able.
Re.	Rs. A. P.	Rs. a. p.	Rs. A. P.	Rs, л. р.	
28,900 31%	80 10 0	23,300 10 0	5,310 6 0		
10,000 4 % 14,500 4 % 20,000 4 % 23,500 4 % 11,500 4 % 30,000 4 % 8,000 4 %	100 0 0 100 0 0 100 0 0 99 12 0 99 12 0 99 12 0 99 12 0 99 8 0	10,000 0 0 14,500 0 0 20,000 0 0 23,441 4 0 11,471 4 0 29,925 0 0 7,960 0 0 8,842 8 0	50 0 0 398 12 0 1,100 0 0 2,056 4 0 1,207 8 0 4,050 0 0 1,160 0 0 1,417 8 0		1932 1933 1934 1936 1937 1939 1940 1942
9,000 4 % 1,000 4 % 1,500 4 % 1,000 4 % 1,000 4 % 3,000 4 %	98 4 0 100 0 0 100 0 0 99 12 0 99 12 0 99 12 0	1,000 0 0 1,500 0 0 997 8 0 997 8 0 2,992 8 0	22 8 0 101 4 0 82 8 0 82 8 0 277 8 0		1933 1935 1936 1936 1937
27,000 4 % 7,500 4 % 6,000 4 % 8,500 4 % 6,000 4 % 7,000 4 %	99 12 0 99 12 0 99 8 0 98 8 0 98 8 0 98 0 0 92 8 0	26,932 8 0 7,481 4 0 5,970 0 0 8,372 8 0 37,922 8 0 5,880 0 0 6,475 0 0	2,497 8 0 693 12 0 795 0 0 1,253 12 0 6,160 0 0 990 0 0 1,785 0 0		1937 1937 1939 1941 1942 1943 1962
6,500 41%	100 0 0	6,500 0 0	40 10 0		1932
10,000 4 %	100 0 0	10,000 0 0	700 0 0		1935
10,000 4 % 10,000 4½%	94 0 0 100 0 0	9,400 0 0 10,000 0 0	1,950 0 0 400 0 0		1949 1934
4,50,000 5 %	104 9 9	4,70,531 4 0	16,593 12 0		1945-55
20,000 5 %	104 10 0	20,925 0 0	750 0 0		1945-55
50,000 5 % 2,45,000 4 %	104 12 0 95 6 0	52,375 0 0 2,33,668 12 0	1,937 8 0 62,781 4 0		1945-55 1960-70
99,000 4 % 98,800 5 %	93 9 0 98 15 0	84,206 4 0 97,750 4 0	1,181 4 0 988 0 0	:-	1934-37 1935
12,53,700	Carried over	12,51,318 6 0	1.18.814 0 0		

[38_A]

BENGAL CHAMBER OF COMMERCE,

DEPARTMENTAL

LIST OF

	Nominal value.		Year of issue.	Market Ju	value on : ne 1932.	30tl	1
R ₈₄ 12,53,700 1,48,700 30,000	Forward Government Securit Loan 1939-44 Do. 1955-60	 5 %		Rs. a. p.	11,32,5	34	6
14,32,400	Securities purchased during the year.			78 12 0	12,95,16	_	0
32,800 4,00,000 1,50,000 15,000 1,00,000 21,30,200	Government Securit Loan 1969-70 Do Do Do Do Do	4 % % % % % % % % % % % % % % % % % % %		78 15 0 79 1 0 79 2 0 80 2 0 80 12 0	25,89 3,16,25 1,18,68 12,011 80,750 18,48,761	0 (7 ! 8 1: 0 (2 1
4,50,000 20,000 50,000 10,000 1,000 6,500	during the year. Income Tax Feedor. Loan 1945-55 co. Loan 1945-55 co. Loan 1945-55 co. Calcutta Municipal Debentures Calcutta Port Trust Debentures Dobentures Boson Municipal Rangson Municipal Government Security Loan Do.			100 14 0 100 14 0 100 14 0 100 14 0 99 8 0 97 12 0 99 6 0 97 15 0 97 15 0	4,53,937 20,175 50,437 9,950 977 6,459 83,025 96,762 7,21,724	8 0 8 0 8 6 0 4 2	0 0 0 0 0 0

[89_A]

LICENSED MEASURERS DEPARTMENT.

PROVIDENT FUND.

SECURITIES.

Rs, 12,53,700 1,48,700 5 % 30,000 44%	Rs. a. p.	Rs. A. P.	Rs. A. P.	1	
			100, A. F.	Rs. A. P.	
1,48,700 5 % 30,000 41%		12,51,318 6 0	1,18,814 0 0		İ
	104 4 0 101 8 0	1,55,019 12 0 30,450 0 0	15,985 4 0 6,825 0 0		1939-4- 1955-6
14.32,400		14,36,788 2 0	1,41 624 4 0		
32,800 4 2 4,00,000 4 2 1,50,000 4 2 15,000 4 2 1,00,000 4 2	95 6 0 95 6 0 95 6 0 95 6 0 95 6 0	31,283 0 0 3,81,500 0 0 1,43,062 8 0 14,306 4 0 95 375 0 0	5,391 8 0 65,250 0 0 24,375 0 0 2,287 8 0 14,625 0 0		1960-70 do, do, do, do,
21,30,200		21,02,314 14 0	2,53,553 4 0	-	
4,50,000 5 % 20,000 5 % 50,000 5 %	104 9 0 104 10 0 104 12 0	4,70,531 4 0 20,925 0 0 52,375 0 0		:::	1945-5 do. do.
10,000 4 %	100 0 0	10,000 0 0			1932
1,000 4 %	100 0 0	1,000 0 0			1933
6,500 41%	100 0 0	6,500 0 0			1932
90.000 4 % 98,800 5 %	93 9 0 98 15 0	84,206 4 0 97,750 4 0	:::	:::	1934-3 1935
7,26,300		7,43,287 12 0			
14,03,900		13,59,027 2 0	2,53,553 4 0		

[40A] BENGAL CHAMBER OF COMMERCE PROVIDENT PROFIT & LOSS ACCOUNT CHARGES. 1933 June 30 To Audit Fees ,, Miscellaneous Charges 4,288 ,, Bank Interest 1,498 6,030 810 ., Balance transferred to Members' Alloca-tion Account 60,415 13 Dr. MEMBERS' ALLOCATION ACCOUNT 1933 June 30 To Balance provisionally credited to each member in proportion to the amounts standing at his credit at date, for Subscription and Interest... 1,56,984 For Contribution and Interest. 1,56,984 TOTAL Rs. LOVELOCK & LEWES, CALCUTTA, 9th August 1938.

F 41A 7

LICENSED MEASURERS DEPARTMENT.

FUND.

for t	he	year ending 30th June 1933.				Cr.
1933		INCOME.	Rs.	A. P.	Rs.	А, г.
June	30	By Revenue from Interest on Scourities &c			66,452	6 0
	1					
	١.	TOTAL Rs		<u> </u>	66,452	6 6

for the year ending 30th June 1933.

Cr.

1933			Rs.	Α.	P.	Rs.	A. 1
June 30	By Balance from Profit and Loss	٠.,		ļ		60,415	13
	" Net gain realised on sales and rodem tion of securities	р.	21,563	10	0		
	" Appreciation of Investments		2,31,989	10	0	2,53,553	4
							П
							Н
- 1							
- 1	Total Rs.		l		l	3,13,969	1

J. C. FOSTER, A. P. BENTHALL, } Trustees.

[42_A]

BENGAL CHAMBER OF COMMERCE,

PROVIDENT

BALANCE SHEET as at 30th June 1933.

LIABILITIES.			Re	A. P.	Rs.	A.
Employees' Subscriptions			6,96,669	12 2		[]
Departmental Contribution to Emple	oyees		6,96,669	l i	1	П
Capital	***		20,000			Ш
Forfeited Fund Suspense Account			1,177	1 1 1		П
				H	14,14,51	14
						П
•				Ш		П
· ·		1	į	-11		Ш
				Ш		П
		i		Ш		П
				Π		
			1	П		H
				11		
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Total	r. Re.	-	-	H-		ŀ
				J[14	,14,5161	711

CALCUTTA, 9th August 1933.

LOVELOCK & LEWES.

[43A]

LICENSED MEASURERS DEPARTMENT.

FUND ACCOUNT.

J. C. FOSTER, A. P. BENTALL, Trustees.

[441] [45A] BENGAL CHAMBER OF COMMERCE. LICENSED MEASURERS DEPARTMENT. OFFICERS' COMPASSIONATE FUND. PROFIT AND LOSS ACCOUNT Cr. for the year ending 50th June 1933. 1933 CHARGES. INCOME. 1933 196 4 9 June 30 To Miscellaneous Charges June 30 By Interest on Loans ,, Balance being profit for the year carried to Capital Account ... 196 TOTAL Rs. TOTAL Rs. A. C. DANIEL, LOVELOCK & LEWES
CHARTERED ACCOUNTANTS, Anditors. CALCUTTA, 2nd August 1933. Secretary. R. ELLIS Superintendent.

[46A] BENGAL CHAMBER OF COMMERCE, OFFICERS' COMPASSIONATE BALANCE SHEET as LIABILITIES. CAPITAL:-Balance at credit as per last account 9,760 Add Profit for the year 196 TOTAL Rs. Ualquet 1933. R. ELLIS Superintendent.

[47A]

LICENSED MEASURERS DEPARTMENT.

FUND.

at 30th June 1933.

ASSETS.		Rs.	A. P.	Rs.	A . P.
Loans to Measurers		 4,311	6 2		
Эляп ;—					П
At the Imperial Bank of India		 5,644	15 10	9,956	6 0
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	TOTAL Rs.	 		9,956	6

LOVELOOK & LEWES, CHARTERED ACCOUNTANTS,

A. C. DANIEL, Secretary.

[48k j [49_A] BENGAL CHAMBER OF COMMERCE, LICENSED MEASURERS DEPARTMENT. BABUS' COMPASSIONATE PROFIT AND LOSS ACCOUNT for the year ending 30th June 1938. 1933 CHARGES INCOME. June 30 To Miscellaneous Charges June 30 By Interest on Loaus " Balance being profit for the year carried to Capital Account TOTAL Rs. TOTAL Rs. LOVELOCK & LEWES, CHARTERED ACCOUNTANTS, A. C. DANIEL, CALCUTTA, 2nd August 1933. Auditors. R. ELLIS Superintendent.

[50A]

BENGAL CHAMBER OF COMMERCE,

BABUS' COMPASSIONATE

			DZ	LOA	NOE	SHI	g_{ET}	¹ as
LIABILITIES,	F	is.	As.	P.	Rs		As.	P
OAPITAL:	ļ							
Balance at credit as per last acco Add Profit for the year	unt	709 6	15 5	7				
						716	5	0
				1				
				1		ĺ		
				1			1	
						1		
				1				-
								1
Total Rs.							1 -	

CALCUTTA, 2nd August 1935.

R. TELLIS, Superintendent. [51A]

LICENSED MEASURERS DEPARTMENT.

FUND.

at 30th June 1933.

ASSETS.	Rs.	Ав.	Р.	Rs.	As.	Р.
Leans to Babus	 264	8	0			
Casil—						
At the Imperial Bank of India	 451	13	-0	716	5	0
		-				
Total Rs.	 			716	5	1

CHARTERED ACCOUNTANTS, Auditors.

[52k]

BENGAL CHAMBER OF COMMERCE,

MEASUREDO

REVENUE AND EXPENDITURE ACCOUNT

EXI	PENDITUR	E,		Rs.	A. P.	Ra.	A. P
To Refreshments				220	1 10		П
" Library Expenses				1,113 169	5 4		Ш
" Football Expenses				171	7 0		
., Hockey Expenses				87	2 0		П
" Tennis Expenses … " Cricket Expenses				168	12 0		
, Stationery and Prin				418	8 0		П
,, Tent Building Main				40	1 0		l.l
., Ground Maintenano				14	5 6		П
" Miscellaneous Charg				249 182	9 0		
., Beer, Wine and Spir	it Tax				2 7		Ш
, Balance being pro Account	fit carried	to Profit a	ind Loss			2,014	2 7
		TOTAL RS.				2 000 1	

CALOUTTA, 29th March 1953.

Dr.

[53A]

LICENSED MEASURERS DEPARTMENT.

ATHLETIC CLUB.

from 11th March 1932 to 10th March 1983.

	REVENU	JE.		Rs.	۸.	P.	Rs.	۸.	r.
By L. M. D. Conta	ribution		 	1,200	0	0		1	
" Subscriptions]	1,472	5	4			
" Smokes			 	22	1	6			
., Wines			 	394	6	8			
					╁	-	3,088	13	6
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TOTAL Rs.

LOVELOCK & LEWES,

Honorary Auditors.

Cr.

[54A] [55A] BENGAL CHAMBER OF COMMERCE, LICENSED MEASURERS DEPARTMENT. MEASURERS ATHLETIC CLUB. PROFIT AND LOSS ACCOUNT from 11th March 1932 to 10th March 1983. Cr. 1933 March 10 To Depreciation on Furniture, Tent, Crockery and Cutlery March 10 By Balance from Revenue Account 174 1011 , Not loss for year transferred to Capital 255 13 6 TOTAL Rs. TOTAL Rs. CALOUTTA, 29th March 1938. LOVELOCK & LEWES, Honorary Auditors.

[56A]

BENGAL CHAMBER OF COMMERCE.

MEASURERS

BALANCE SHEET as

								40
CAPITAL AND LIABILITIES	š.	Rs.	As,	P.	R	.	As.	P.
Capital-								
Balance as per last account		2,884	5	1			- 1	
Less Loss for the year		. 255	13	6				
					2,6	28	7	7
SUNDRY LIABILITIES-	1		I			1		
For goods supplied, wages, etc.	.	1			37	1 1	۰	4
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TOTAL RS.								

CALCUTTA, 29th March 1933.

[57A j

LICENSED MEASURERS DEPARTMENT.

ATHLETIC CLUB.

at 10th March 1933.

PROPERTY AND ASSETS.	Rs,	As.	P.	Rs.	As,	P.
FURNITURE-						
As per last Balance Sheet Additions during the year	293 30	6	8			
Less Sales during the year	323 17	6 10	8			
Less Depreciation for the year	305 152	12 14	8	152	14	4
Tent—						1
As per last Balance Sheet Additions during the year	330 500	8	4 0			
	830	8	4			
Less Special donations from Officers of the Department	120	0	0			
Less Depreciation for the year	710 177	8 10	1	532	14	3
CROCKERY AND CUTLERY—						
As per last Balance Sheet Less Depreciation for the year	108 100	13 0	5	8	13	5
Outstandings—						
Sales of Wines, Smokes and Refreshments Contribution and Subscriptions Members' Gear Supply Tennis	212 76 87 27	0 0 12 8	0 0 0	403	4	0
STOCK OF WINES ETC						
At cost, as per statement signed by Hony. Secretary				315	3	4
Casii						
With the Imperial Bank of India				1,587	0	7
TOTAL Rs				3,000	1	11

LOVELOCK & LEWES,

Honorary Auditors,

BENGAL CHAMBER OF COMMERCE,

Theensed Measurers Department.

Schedule of charges for measuring and weighing goods as amended and revised with effect from 1st July 1932.

- (1) All rates and charges shown in the subjoined list are subject to a surfax of fifteen per cent. with the exception of the special fees enumerated under clauses 6, 7, 8 and 9.
 - (2) The schedule rates are as follows :-

Per ton of 50 cubic feet or 20 hundredweight for measuring or weighing up to ten per cent. of the packages.

- (a) For leather, kips, hides, skins, hide cuttings, fleshings, etc. in bales or bundles.
 - ,, oil, guts, skins, lard, rosin, coffee, soda, etc. in casks, drums or barrels.
 - shellac, indigo, tea, ghee etc. in boxes, cases or chests.
 - ,, jute, hemp, tobacco, cotton, kapok, fibres, and similar articles in bales or bundles.
 - ,, gunnies, hessians, twine, wool, yarn etc. in bales. ,, cereals and seeds in bags
 - ,, cereals and seeds in bags and sundry commodities in sacks, pockets and baskets.

10 Annas.

5

01

Per ton of 20 hundredweight for weighing one hundred per cent. of the bulk.

7½ Annas.

(b) For coal, coke, pig-iron, manganese ore and other goods in bulk.

- (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.

- (7) I'or work on vessels lying downstream of the King George's Dock entrance, and within ten miles of the Howrah Bridge, by day and/or by night, a distance fee of Rs. 10 for the attendance of each officer will be levied.
- (8) The following holiday fees by day and/or night are charged in addition to the schedule rates:—
 - (a) On Sundays Rs. 10 for each Officer.
 - (b) On New Year's Day, Good Friday, King Emperor's Birthday and Christmas Day Rs. 20 for each Officer.
- (9) When the attendance of Officers is required between 5 a.m. and 7 a.m. or between 5 p.m. and 7 p.m. a fee of Re. 1 per hour or part of an hour for each Officer will be charged.
- (10) The Department have the right of refusing the acceptance of any order.

Calcutta, 15th April 1932.

BENGAL CHAMBER OF COMMERCE

At a Special General Meeting of the Chamber, held on the 4th October 1883, the following Revolution was adopted:—

"That Rule 1 under the Chamber's Tonnage Schedule be altered as follows in accordance with the Resolution proposed and adopted by the mercentite community at their meeting on the 8rd July 1883, and in accordance with the notice issued by the Chamber of Commerce, on the 4th July 1883, under rule 23 of the Chember,"

- 1.—That where freight is payable by measurement, measurement be by
 Sworn Measurers, to be placed under the direction of the Bengal
 Chamber of Commerce.
- 2.—That the measurement be taken at place of shipment, i.e., exporting what, jetty or press-louse where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
- 3.-That such measurement be final.
- That in case of shut-out cargo or cargo fransferred from one vessel to another, original measurements to hold good.
- 5.—But that any cargo re-landed be re-measured.
- That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.—That the measurement of jute shipped without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship; further, that all expenses connected with the measurement thereof the payable by the shippers.
- 8.—That all cotion and other baled cargo arriving at the East Indian Railway Company's terminas at Howrah for shipment direct by heat be measured by the Sworn Measurers in the Railway Company's shed while being removed in actual course of shipment.
- 9.—That all baled cargo pressed at, or exported from, any of the Presshouses to which a Sworn Measurer may be attached, be treated in the manner as juto, and as provided for in the second Resolution.
- 10.—That gunny bales packed at, or exported from mills, within the limits of the port, be also measured as described in the second Resolution.
- 11.—That gamy bales or other cargo experted by beat direct from outside the limits of the peet be measured by the Sworn Measures on the decit of the ship or adequacy, but it shall be optional with, outside mills and presa-bouses to make arrangements with the Managing Committee, on such turns as may be mutually agreed, for the adecatance of Sworn Measurers at their ordinary abipping whereas for measurements in necordance will Rule 2.

[68A]

- 12.—That all label, cased, or other eargo not provided for in any of the foregoing Resolutions and which at present is measured on this side under any of the tonange schedules new in use in the Port, or which may require to be measured on this side, by a special area, ment made between shippers and ship, that all such eargo be measured on the clustom House What off for export by boat of returning the property should be provided by the property of the party of the party should (if for shipment through the jetties) by the Swern Measures.
- 18.—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 neminated by the Committee of the Chamber of Commerce.
- 14.-That the charge for measurement be defrayed by the ship.

1st January 1884

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

to be re-pressed; but if Press-houses elect to

have them shipped, a fair percentage of all

such bales must be measured. Measurement

to be taken at the largest part of the bale

inside the lashing on the one side and

outside on the other. In taking the length

and breadth, the measurement of one bale shall

be with the ticket upwards and of another

RULES AND REGULATIONS

OF THE

PROVIDENT FUND.

(As amended to the 1st of April 1932.)

1. These Rules and Regulations shall take effect as from the 1st day of January 1899.

1(a). The Provident Fund of the Licensed Measurers Department of the Bengal Chamber of Commerce shall have for its object and purpose the accumulation of moneys, investments, securities and other assets in accordance with the Rules and Regulations hereinafter set out for the benefit of the Department's employees who shall have or may become members of the said Provident Fund which shall consist of and be built up by subscriptions from its members with interest together with the Department's contributions with interest and such contingent additions, forfeitures, lapsed amounts and other accretions with interest thereon as may be properly brought into account.

1(b). All moneys, investments, securities and other assets of the Provident Fund shall constitute and be a trust under the control of two Trustees and such moneys, investments, securities and other assets of, and belonging to, the Provident Fund shall be regarded as the property of the Trustees of the Fund held by them solely for the benefit of the members and shall only be dealt with by, and under the orders of, the said Trustees subject to the Rules and Regulations of the Fund.

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.

"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.

Jute " Cuttings.

Rejections. Thread Waste. Rope Ends. Gunny Cuttings

Safflower. Tobacco Leaf and all other goods bound with rope

Not less than seven per cent. to be measured of each assortment, and the measurement must be taken of the surface and not over the hoop goods packed in bales bound with hoops. binding. In small lots up to 50, not less than five bales are to be measured.

with the ticket downwards.

Indigo. Shellac. Lac dye. Piece-goods and al other goods pack ed in cases.

Gunny Cloth.

Twist and all other

Piece-goods

Not less than five per cent. of each assortment to be measured.

Hides. Skins.

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

Fishing Rods.

Five to ten per cent. to be measured.

- 3. 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.
- 4. The management of the Provident Fund and the maintenance of the Fund Accounts shall be vested in the Trustees of the Fund who shall, however, have the power to delegate and commissuch of their duties concerning or appertaining to such management and accounts as they may think fit to the members for the time being of such firm of Chartered Accountants or to such other Committee of Management or Managers as the Trustees may from time to time at their discretion appoint and such person or persons shall be known as Managers. The necessary expenses of management including the renumeration of the Managers (to be, from time to time, mutually agreed between the Trustees and the Managers) shall be borne by, and be a charge upon, the Tund.
- 5. Every employee of the Department in the service of the Department in receipt of a salary of not less than thirty-five rupes monthly who was in the service of the Department as on Lst January 1899, or who shall join the service of the Department on or after that date, shall submit to these Rules and Regulations, and every such employee shall sign an Agreement (in the form annexed to these Rules and Regulations) to become a member of the Fund.
- 6. As and from the 1st day of July 1921 every member of the Fund shall subscribe a sum equal to 8\(\} 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, deduct monthly 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; such sums deducted shall be placed to the credit of the respective member's individual account in the books of the Provident Fund.

- 8. The subscription of any member absent on leave or funding shall, during the period of such absence, be assessed on the salary allowed during such absence, but any member shall be at liberty, subject to the consent of the Department, to subscribe on the full amount of his salary, if desired, provided notice in writing of such desire shall have been given by him to the Department prior to the due date for payment of salary next after such member 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 Imperial Bank of India, at Calcutta, or any other Bank at Calcutta sactioned by the Department, to the credit of an account to be opened in the names of the Trustees, all moneys received by the Managers after payment thereout of the expenses of management. All moneys to the credit of such account shall be dealt with only in accordance with these Rules and Regulations, and all or any portion of such moneys shall be withdrawn from such account only by cheques bearing the signatures of the two Trustees in addition to the signature of the Secretary of the Department.
- 12. All moneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees at their discretion in any of the following securities, that is to say, any of the rupee or sterling securities of the Government of India, or the securities of the Government of Great Britain or any securities, the interest on which is or shall be guaranteed by the Government of India or in the Bonds, Debentures or Securities of, or issued by, any public, municipal or local body or authority in India; with power for the Trustees at their discretion, from time to time, to vary or transpose such investments into or for others of any nature hereinbefore authorised.
- 13. The Trustees shall, from time to time, upon the written requisition of the Managers by a sale of the investments standing

in their name or of a sufficient part thereof or by a loan on the security of the same, raise such sum or sums as may be required for the purposes of these Rules and Regulations.

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

15. On, or as soon as may be after, the 30th day of June in each year, the Trustees shall cause to be prepared by the Managers an account shewing the amount available on that date for division among the members arising from the interest accrued on securities, any sums allocated or forfeited to the Fund under these Rules and Regulations, and all other moneys (if any) that should properly be brought into account. They shall ascertain and fix the market value, as on the said 30th June, of the total net investments and securities held by or belonging to the Fund, including interest up to the same day on any securities on which interest is usually calculated on sale or transfer thereof, and after deducting payments made therefrom, they shall forthwith debit or credit the account, as the case may be, with the difference between the cost according to the books of the Fund and the then market value (as so fixed and ascertained as aforesaid) of the said investments and securities.

After debiting the account with all expenses of management the Managers shall, subject to the provisions hereinafter contained, debit or credit each member in proportion to the amount standing to his credit on each 30th June (in respect of subscriptions and interest thereon and contributions and interests thereon and contingent additions, if any, with interest thereon) with his share of the balance of such account.

16. A statement of account of each member shall be made up to the 30th June of each year, and each member shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

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

18. On the death of any member while in the service of the Department the Managers shall, upon the order of the Trustees and subject to these rules, pay to his executors, or administrators, or to the grantee of a Succession Certificate, the amount standing to his credit in the books of the Fund on the 30th day of June preceding such death, and shall also pay to his executors, or administrators, or to the grantee of a Succession Certificate, the amount in full of his paid-up subscriptions for the then current year together with an additional sum equivalent to such paid-up subscriptions for the then current year and payable by the Department to the Tund on account of the deceased member on the 30th of June following in accordance with the provisions of rule 10. but without any addition for interest for such broken period.

10. 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 upon the orders of the Trustees pay to him the aggregate amount subscribed by him to the Fund and the amount (if any) standing to his credit for interest thereon and shall, in respect of the remaining balance standing to his credit in the books of the Fund on the 30th day of June preceding such resignation or retirement, pay to him one twentieth part of such remaining 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, not-withstanding the provisions of rule 14, be forthwith forfeited to the use of the Fund and shall be dealt with accordingly.

20. In case of any member becoming permanently incapacitated owing to injury sustained whilst in the service of the Department or in case of resignation or retirement with the previous written sanction of the Department of any member owing to illness, old age, or any other reason considered adequate by the Department of the octified in writing by them, the Managers shall (upon the orders of the Trustees and 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 (upon the orders of the Trustees and subject to these Rules and in particular notwithstanding the provisions of Rule 14) pay to him the aggregate amount subscribed by him to the Fund and the amount (if any) standing to his credit for interest thereon and the remaining balance, if any, of all moneys then standing to his credit in the books of the Fund shall (subject as aforesaid), upon such dismissal, be forfeited to the use of the Fund and shall be dealt with accordingly: provided also that the Managers may at any time, at the discretion of the Trustees and with the concurrence 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 representing the Department's contribution to the individual account of any member dismissed for misconduct, with interest thereon, for and in respect of all losses, damages, costs and expenses which the Department may at any time pay, sustain or be put to by reason of any act or default of or by such member.
 - Deleted 1st July 1920.
- 24. In all cases wherein a certificate shall be required of the amount of balance standing in the books of the fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of Probate or Letters of Administration or Succession

Certificate or for any other purpose, such certificate shall be in the following form :---

BENGAL CHAMBER OF COMMERCE LICENSED MEASURERS DEPARTMENT PROVIDENT FUND.

It is hereby certified that the balance standing in the books of
the Provident Fund of the Licensed Measurers Department
Bengal Chamber of Commerce, to the credit of
ofon the
day ofwas Rupees
Dated thisday of19
Managers.

25. No member shall be entitled to transfer or assign, whether by way of security or otherwise howsoever, his interest or any part thereof in the Fund, and no such transfer or assignment shall be valid, and the Managers, Trustees, or Department shall not recognise or be bound by notice to them respectively, of any such transfer or assignment, and all moneys standing in the books of the Fund to the credit of the member so transferring or assigning his interest as aforesaid shall, notwithstanding anything contained in these Rules and Regulations, forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund, and be dealt with accordingly; and further, if any prohibitory order or attachment, or process of a Civil Court, be served upon the Trustees, or the Department, or the Managers, or any of them or any person on their behalf, by which any moneys standing to the credit of any member in the books of the Fund shall be attached, or be ordered to be paid in to a Civil Court, or be ordered to be withheld from such member, such moneys shall, notwithstanding anything contained in these Rules and Regulations, forthwith be forfeited to the use of the Fund, and be dealt with accordingly.

And if any member shall file his petition in insolvency or be adjudged bankropt, or if he or his property, shall otherwise become amenable to any law relating to bankruptcy or insolvency in India, Great Britain or elsewhere or if he shall make any arrangement or composition with his creditors, his interest and every part thereof in the Fund shall notwithstanding anything contained in these Rules and Regulations thereupon cease and determine and all moneys then standing, and which thereafter might during the period of his bankruptcy or insolvency stand, to the credit of the member in the books of the Fund shall forthwith be likewise forfeited to the use of the Fund and be dealt with accordingly.

35(a). The Trustees with the concurrence of the Department shall be at liberty 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 Trustees.

25(b). If any member shall become a lunatic or of unsound mind or his mental incapacity shall be proved to the satisfaction of the Department, then, unless and until a Committee to the estate of such lunatic shall be duly constituted, the Trustees shall be at liberty to writhhold and retain any moneys so standing as aforesaid to the credit of such member: provided that the Trustees shall be at liberty, if they in their uncontrolled discretion shall so think fit, at any time thereafter, to give such moneys or any part thereof for the benefit of the such member or his wife, children or relations, and the Managers shall deal with such moneys accordingly on the written requisition of the Trustees.

26. With the approval of the Commissioner of Income-tax, Bengal, it shall be lawful for the Trustees, from time to time and

at any time hereafter, in writing under their hands, to alter, vary, modify, remake, rescind, or add to these Rules and Regulations, or any of them, but so that no such alteration, variation, modification, remaking, rescission, or addition shall affect the rights of any member with respect to the Fund.

26(a). If at any time the Licensed Measurers Department of the Bengal Chamber of Commerce should be closed down or cease to exist or should the Committee of the Licensed Measurers Department of the Bengal Chamber of Commerce so order or decide the Department shall have the uncontrolled and undisputed right by giving notice thereof in writing to each member of the Fund of their intention so to do, to cease to maintain and to wind up the Fund, and on the happening of such an event the Managers shall, upon the orders of the Trustees, pay to each member the whole amount standing to his credit in the Books of the Fund upon such cessation and winding up esculated and obtained in the manner prescribed in these rules and in particular in accordance with the provisions—mutatic mutandis—of clauses 10, 13, 14 and 15 hereof as if such date of the cessation and winding up of the Fund had been the 80th day of June in any year.

27. If any dispute shall, at any time, arise between the Department or the Managers or the Trostees, for the time being of the Fund on the one hand and any member or any executor, administrator, or next-of-kin of any member or any person claiming as such next-of-kin, or in any other capacity, on the other hand, regarding these Rules and Regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such case the matter in dispute shall be referred in writing to two arbitrators, and such reference shall be deemed to be a submission to arbitration within the Indian Arbitration Act 1890, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Licensed Measurers

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	Department of the Bengal Chamber of Commerce, a agree to be bound by them.	nd that I			
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	Name in full	W.			
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ROYAL EXCHANGE, CALCUTTA.

Report of the Committee for the year ended 31st December 1933.

THE PRESIDENT AND COMMITTEE,

BENGAL CHAMBER OF COMMERCE.

GENTLEMEN,

In accordance with the provisions of rule 7 of the Rules of the Royal Exchange, we have now the honour to submit a report on its working for the year ended 31st December 1933.

During the year nine firm members and two individual members resigned. Three firm members and three individual members closed their businesses. One firm member was elected. At the end of the year there were upon the Exchange Register 138 firms and 21 individual members. A list of the firms and individual subscribers on the 31st December 1939 is appended to this report.

We submit a balance sheet and revenue account for the year ended 31st December 1933, which has been audited, as usual by Messrs. Lovelock and Lewes, Auditors to the Bengal Chamber of Commerce. The Revenue Account shows a deficit of Rs. 7,430-4-11 in the year's working. This amount has been transferred to the Bengal Chamber of Commerce contribution account.

During the past year the Presidents of the Indian, Bengal National, Marwari and Muslim Chambers of Commerce were invited to accept Honorary Membership of the Royal Exchange for the periods of their respective terms of office as Presidents of these Chambers, and these invitations were accepted with pleasure by the Presidents of the Indian, Bengal National and Marwari Chambers.

We are, Gentlemen,

Your obedient servants,

J. S. HENDERSON, President.

J. REID KAY, Vice-President.

Members.

L. M. BLOMENSTOK

W. M. CRADDOCK

R. D. CROMARTIE

J. M. LE COCQ G. C. MARQUIS

J. NICHOLS A. C. ROBERTSON

A. C. DANIEL, Secretary.

CALCUTTA, 18th February 1984.

ROYAL EXCHANGE, CALCUTTA.

Rs. As.		2,209 0	7,430 4						-	9,855 10
Bs. As. P.			.		198 8 4	17 13 6				
ASSETS.	Ourstanding-	Subsoriptions, etc	Bengal Chamber of Commerce, Con- tribution Account, being deficit for the year	Casit—	At Imperial Bank of India	In hand				Toral Rs
Rs. As. P.			9	0,000,000						9, 10 9
Bs. As. P.		1,555 10 9	8,000 0 0							-
DIABILITIES.	SUNDRY CREDITORS-	Sundries	Contribution and Rent to Chamber for September, October, November & December 1953						-	TOTAL Rs
	Rs. As. P. Rs. As. P. ASSETS. Rs. As. P.	THES, Rs. As. P. Rs. As. P. 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O. DANIEL,

REVENUE ACCOUNT for the

EXPENDITURE.		Rs.	As.	P.	Rs.	As.	P
TO MONTHLY CONTRIBUTION TO BE CHAMBER OF COMMERCE	NGAL	6,000	0	0			
" BOOKS AND NEWSPAPERS		2,282	8	5			
" Tickets for Members		70	8	9			
" STATIONERY		167	13	3			
" PRINTING		111	9	0	i '		
" Stamps		31	3	0			l
,, ELECTRIC FANS, LIGHTS & LIFTS		3,000	0	0			
,, Establishment		9,258	13	9	1 1		
" Rent		18,000	0	0			
" RESTAURANT LICENSE		423	13	0			1
,, Telephone Subscriptions Re. 1,603	2 9						
Less-Sale of Tele- phone Tickets , 1,493 	0 0 5 0 0 0	110	2	9			
,,,		1,803	5	0	41.259	12	١,
					41,239	12	ľ
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Total Rs.						_	-
TOTAL Rs.					41,259	12	1

Examined and found correct,

CALCUTTA, The 8th February 1934 LOVELOOK & LEWES,

Ohartered Accountants,

Registered Accountants,

[81A]

CHANGE, CALCUTTA.

year ended 31st December 1933.

IN	COME.			Rs.	As.	Р.	Rs.	As.	Р.
Sy Subscriptions				33,804	s	0			
, Entrance Fees		***		25	9	0	33,829	8	0
. Definit transferre Commerce, Con	to Ben	gal Chamb Account	er of				7,430	4	11
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	Tor	AL Rs.				١	41,259	12	1

J. S. HENDERSON, President. A. C. DANIEL, Secretary,

ROYAL EXCHANGE, CALCUTTA.

COMMITTEE FOR THE YEAR 1933.

President :

MR. J. S. HENDERSON. Messrs, Mackinnon, Mackenzie & Co.

Vice-President :

MR. J. RRID KAY, Messes, James Finlay & Co., Ld.

Members :

MR. L. M. BLOMENSTOK. Messrs. Pigott, Chapman & Co.

MR. W. M. CRADDOCK, Messes. Place, Siddons & Gough.

MR. R. D. CROMARTIE, THE MERCANTILE BANK OF INDIA, Ld.

MR. J. M. LE COCQ. MESSRS. SINCLAIR & CO.

MR. G. C. MARQUIS, Messrs. Blacker & Co.

Mr. J. NICHOLS. AMERICAN FOREIGN INSURANCE ASSOCIATION.

MR. A. C. ROBERTSON, Messes. Landale & Morgan.

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LIST OF MEMBERS AS ON 31ST DECEMBER, 1933

FIRMS.

Aluminium Manufacturing Co., A. Damiano & Co., (3) Ld., (3) Foreign Insurance Demetrius Brothers, (3) American Association, (3) American Manufacturing Co., Inc., (2) Anderson, Wright & Co., (3) Alex. A. Apcar, Jr. & Co., (2) T. S. Apcar & Co., (6) Armitage & Co., (1) G. Atherton & Co., (3) W. & T. Avery, Ld., (8)

Balmer, Lawrie & Co., Ld., (7) Barry & Co., (3) George Barton & Co., (2) Becker, Gray & Co. (1930), Ld. Begg, Dunlop & Co., Ld., (4) Bengal-Nagpur Railway Co., Ld.. (3) Bengal Telephone Corporation, Ld., (3) Berthoud & Co., (2) Bird & Co., (28) Birkmyre Brothers, (7) Blacker & Co., (8) Blackwood, Blackwood & Co. Bombay Co., Ld., (2) Burn & Co., Ld., (3)

Calcutta Improvement Trust, (3) Caledonian Insurance Co., (3) Capital, Ld. (3) H. D. Cartwright & Co., (5) Chartered Bank of India, Australia & China, (4) S. C. Chunder & Co., (3) Commercial Union Assurance Co., Ld., (3) W. S. Cresswell & Co., (2)

S. G. Demetrius & Co., (3) Thomas Duff & Co., Ld., (2) W. F Ducat & Co., (3) J. C. Duffus & Co., Ld., (2) Duncan Brothers & Co., Ld., (6)

East Indian Railway, (3) Eastern Bank, Ld., (3) B. N. Elias & Co., Ld., (3) Ellerman's Arracan Rice & Trading Co., Ld., (5)

A. W. Figgis & Co., (8) James Finlay & Co., Ld., (27) G. A. Georgiadi & Co., (2)

Gillanders, Arbuthnot & Co., Gladstone, Wyllie & Co., (3) C. T. Godfrey & Co. Grahams Trading Co. (India), Ld., (5) Gramophone Co., Ld., (3) P. E. Guzdar & Co., (3)

Harvey Bros., (2) W. Haworth & Co., (4). J. S. Haywood & Co., (2) F W. Heilgers & Co., (10) George Henderson & Co., Ld., (25)W T. Henley's Telegraph Works Co., Ld., (2) Hoare, Miller & Co., Ld., (4) Holmes, Wilson & Co., Ld., (3) Ld., (3) India Trading Co. (Inc.), (1) Innes, Watson & Co., (6)

William Jacks & Co., (3) Jardine, Skinner & Co., (32) Jessop & Co., Ld., (4) Ivan Jones, Ld., (2)

Kettlewell, Bullen & Co., Ld., (3)
Kilburn & Co., (3)
Kilburn & Co., (5)
John King Brothers, (5)
John King & Co., Ld., (3)
Marcus Koch & Co., (1)

Landale & Clark, Ld., (5)
Landale & Morgan, (7)
Lionel Edwards, Ld., (3)
Lipton, Ld., (1)
Liverpool and London and Globe
Insurance Co., Ld., (2)
Lloyds Bank, Ld., (4)
London and Lancashire Insurance
Co., Ld., (2)
Lovelcok & Lewes, (3)
Lovelcok & Lewes, (3)
Landlow Jute Co., Ld., (6)

Mackenzie, Lyall & Co., (2)
J. Mackillian & Co. is (2)
Mackinnon, Mackenzie & Co., (5)
Mackinnon, Mackenzie & Co., (5)
Mackinnon, Mackenzie & Co., (6)
A. & J. Main & Co., (1)
S. Manasseh & Sons, (1)
Marshall Sons & Co., (India),
Ld., (2)
Massey & Co., (3)
Massey & Co., (3)
Mather & Platt, Ld., (3)
E. T. McCluskie & Co., (2)
McClegor & Balkor, Ld., (2)
McLeod & Co., (2)

(5)
E. Meyer & Co. (1926), Ld., (3)
D. L. Millar & Co., Ld., (3)
Mitsui Bussan Kaisha, Ld., (3)
Moran & Co., Ld., (13)
Morgan, Walker & Co., (4)
Mytton, Wallace & Co., (3)

National Bank of India, Ld., (3) National City Bank of New York, (6) Netherlands Trading Society, (3) New India Assurance Co., Ld., (3) New Zealand Insurance Co., Ld., (2) Normans, Ross & Co., (8)

De P. & O. Banking Corporation.
Ld., (4)
F. C. Pallachi & Co., (3)
Perman & Hynd, (7)
Pigott, Chapman & Co., (8)
Place, Siddons & Gough, (12)
Poppe, Delius & Co., (5)

Ralli Brothers, Ld., (16) Reed Ward & Co., (3) Royal Insurance Co., Ld., (3)

Senda & Co. (India), Ld., (3)
Shaw, Wallace & Co., (52)
R, Sim & Co., Ld., (3)
Sinclair & Co., Ld., (5)
Sinclair & Co., Ld., (6)
Sinclair & Co., Ld., (6)
Sed Bros. & Co., Ld., (4)
R, Steel & Co., Ld., (4)
Stewart & Co., Ld., (4)
Stewart & Co., (2)
Stewart & Co., Ld., (4)
Stewart & Co., (3)

J. Thomas & Co., (30)
Turner, Morrison & Co., Ld.,

(28)
Union Insurance Society o
Canton, Ld., (3)

Villiers, Ld., (1)

Thomas Walker & Co., (3) W. J. Walker & Co., (2) Williamson Magor & Co., (2) Windram & Co., (1)

Andrew Yule & Co., Ld., (4)

Ziffo & Co., (3)

INDIVIDUALS.

A, A. Cohen.
E. R. Cohen.
C. M. Chater.
S. G. Earl.
N. H. Foulds.
W. Fullerton.
J. C. Galstaun.
G. I. M. Gregory.
A. R. W. J. Gubbay.
A. G. Hollmwood.

H. Hood.
S. I. Jacobs.
J. Jonah.
S. J. Lazarus.
C. Mackertich.
H. B. Moses.
A. R. Nicholson.
P. Pogose.
R. N. Smith.
R. T. Stanley.

ROYAL EXCHANGE

RHILES

- The Royal Exchange is intended for the use of members only, in accordance with the rules and regulations hereinafter set out.
- 2. The election of members shall be vested in the Committee, and the elections shall be by ballot or otherwise at the ordinary monthly meetings. The Committee may elect a limited number of honorary members.
- 3. The Royal Exchange shall be managed by a Committee of nine persons. The President and Vice-President of the Bengal Chamber of Commerce shall be ex-officio President and Vice-President of the Committee of the Royal Exchange. The members of the Royal Exchange shall elect seven members of the Committee, including—one merchant, one banker, one stock broker, one exchange broker, one produce broker, and one freight broker. Failing such members offering themselves, others will be eligible.
- 4. The election of members of the Committee, under the preceding rule, shall take place in February of each year; and the new Committee shall come into office from the first March next ensuing after the election. The election shall be by ballow.
- 5. The Exchange shall be open to members from 10 a.M. to 5 p.M. scept on Saturdays, when it shall be open from 10 a.M. to 2 p.M. The holidays to be observed by the Royal Exchange shall be the holidays declared by the Bengal Chamber of Commerce.
- 6. The Committee shall have power from time to time, besides electing members, to make bye-laws, fix the rates of entrance fee and subscription, and generally to conduct the business of the Royal Exchange and of the Restaurant attached thereto, as an Association working in connection with the Bengal Chamber of Commerce.

- The Committee shall submit, in February of each year, a report of the working of the Royal Exchange to the Committee of the Bengal Chamber of Commerce.
- 8. No person shall be allowed to attend the Exchange without having previously paid his entrance fee and subscription.
- $^{\circ}9$. The subscription to the Royal Exchange shall be for the present:—
 - Rs. 15 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 5 per mensem for every additional representative. A payment of Rs. 40 per mensem by a firm or company shall secure the right of membership for the whole of their European staff, but the names of those members of the staff, who are to exercise the privilege of attending the Exchange, must be sent in to the Secretary, who will furnish each one with a ticket, as under rule 10.
 - Rs. 8 per mensem for every individual not established under the style of a firm or company.
 - For mofussil members, the subscription shall be as follows:-
 - Rs. 6 per mensem for every firm or company admitting up to three representatives; and an extra charge of Rs. 3 per mensem for every additional representative.
 - Rs. 3 per mensem for each individual not established in the mofussil under the style of a firm or company.

The above subscriptions shall be collected monthly, as from the 1st of July 1918.

- 10. Each subscriber, on payment of his subscription, will be furnished with a ticket, which must be produced on demand. Any subscriber refusing to show his ticket, when is 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 liable to removal from the list of members.

^{*}As adopted by a Special General Meeting of the Royal Exchange held on the 7th April 1918.

 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 shareholders or members upon payment of a fee to be determined by the Committee, and to be deposited at the time of making the application.

15. No assistant to a firm or company, shall be eligible for election unless one of his principals is a member. A member elected as an assistant to a firm or company, and who shall cease to be an assistant of such firm or company, shall thereby cease to be a member, but may be afterwards elected as an assistant, under this rule, or as a principal.

16. The name of any member who shall neglect, after written notice, to pay his subscription within two months after it is due, shall be posted in the room, and if the subscription shall remain unpaid for a further term of two weeks, shall cease to be a member.

Any individual member, who may be absent from Calcutta for more than three consecutive calendar months shall be entitled to claim exemption from payment of his subscription during such absence.

17. The Committee shall have power to call a General Meeting of the Members of the Exchange at their discretion. They shall call a General Meeting upon receiving a requisition signed by fifteen members. At meetings called by requisition only the business mentioned in the requisition shall be transacted.

 All proceedings of the Committee shall be subject to confirmation at the next ensuing General Meeting. Г 89л Т

RESTAURANT.

19. Complaints in any way affecting the Restaurant shall be made to the Committee in writing.

VISITORS.

20. Strangers visiting Calcutta and non-residents of Calcutta may be introduced by any subscriber for ten consecutive days and may, on payment of one-half the subscription, be elected temporary members for a period of not less than one month and not more than three months, and not oftener than once a year. Subscribers introducing strangers must enter the names of the persons introduced in a book provided for that purpose.

GENERAL.

- 21. After defraying the necessary expenses, any balance of the funds of the Royal Exchange shall be made over to the Bengal Chamber of Commerce as a contribution towards the payment of the debentures issued by the Chamber and to the interest thereon.
- The Secretary and the Assistant Secretary of the Bengal Chamber of Commerce shall be ex-officio Secretary and Assistant Secretary of the Royal Exchange.
- 23. The Assistant Secretary of the Bengal Chamber of Commerce shall be ex-officio Master of the Royal Exchange, and all complaints and suggestions shall, in the first instance, be made to him.
- 24. A list of newspapers supplied to rooms shall be exhibited in a conspicuous place in the reading-room, and the Committee may add others to the list, upon receiving a requisition from twenty-five members, showing that such additions would be desirable and useful.
- 25. No advertisement bills will be allowed to be posted in any of the rooms of the Exchange, or on the walls of the Exchange premises and no samples of goods shall be exhibited.

26. The rules, or any of them, may not be rescinded or altered nor may new rules be made, unless by a resolution pareed 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.
- 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.
- The Committee will supply "Royal Exchange Memorandum forms" which are only to be used on the premises.
- 7. Tiffins will be supplied in the Restaurant according to a notice approved by the Committee and to be signed by the Master.
- 8. Wines and spirits will also be supplied at rates to be approved by the Committee.
- 9. The Restaurant shall be open for such hours as may from time to time be approved by the Committee.
- 10. The lessee of the Restaurant may supply dinners to members, to be given on the top flat: the rates for these dinners shall be a matter of arrangement between the lessee and the member

concerned. When such dinners are given, the lessee shall pay to the Committee the sum of Rs. 4 for use of the rooms, cook-rooms, etc., on the top flat.

- 11. Disorderly conduct in the restaurant, or excess of any kind shall be reported by the lessee to the Committee, through the Master, and shall be dealt with as the Committee may determine.
- 12. The lessee of the Restaurant shall not employ any person, the disapproval of whose conduct shall have been communicated to him by the Committee.
 - 13. A Smoking-room will be provided on the top flat.
- 14. The Committee appeal to members to abstain from giving servants of the Exchange, or of the restaurant, any gratuities. The Committee lay stress upon this by-law.
- 15. The Broker's room is entirely private and admission thereto is at the pleasure and discretion of the members of the room.
- 16. A room, or rooms will be set aside, on the top floor, where members may make a change of dress.
- 17. By arrangement with the Master, a room on the top flat may be reserved for private meetings.
- 18. Mofussil members may have their correspondence addressed to the care of the Master, Royal Exchange.
- 19. A list of newspapers supplied to the Royal Exchange shall be exhibited in a conspicuous place in the Reading-Room.

MEMORANDUM & ARTICLES OF ASSOCIATION

OF THE

BENGAL CHAMBER OF COMMERCE.

MEMORANDUM OF ASSOCIATION

OF

THE BENGAL CHAMBER OF COMMERCE

Adopted by Special Resolution, passed and confirmed at Special General Meetings held on the 30th day of May and 20th day of June 1919, respectively.

Amended by Special Resolutions, passed and confirmed at Special General Meetings held on 22nd day of February, and 12th day of March, 1929, respectively.

1. The name of the Association is "The Bengal Chamber of Commerce"

 The Registered Office of the Association will be situate at No. 2, Clive Street, Calcutta, or at such other place in Calcutta as the Association may from time to time determine.

3. The objects for which the Association is established are-

(1) To promote and protect the trade, commerce and manufactures of India and in particular the trade, commerce and manufactures of Calcutta.

(2) To watch over and protect the general commercial interests of India or any part thereof and the interests of persons engaged in trade, commerce or manufacture in India and in particular in Galentta.

(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 macsures affecting trade, commerce and manufactures.

(6) To adjust controversies between members of the Association.

(7) To arbitrate in the settlement of disputes arising out of commercial transactions between parties willing or agreeing to abide by the judgment and decision of the Association.

- (8) To establish just and equitable principles in trade.
- (9) To form a code or codes of practice to simplify and facilitate transaction of business.
- (10) To maintain uniformity in rules, regulations, and usages of trade.
- (11) To communicate with Chambers of Commerce and other mercantile and public bodies throughout the world, and concert and promote measures for the protection of trade, commerce and manufactures, and persons energed therein.
- (12) To provide, regulate and maintain a suitable building or room or suitable buildings or rooms for a Commercial Exchange in Calcutta.
- (13) To provide rooms and other facilities for holding and conducting sales of property, brokerage or commercial transactions, meetings of creditors, companies, or arbitrators and other like matters.
- (14) To establish and conduct in or in connection with any building or room erected, provided, regulated or maintained by the Association for the purposes aforesid, a restaurant for the use of the members of the Association and others resorting to such building or room for the negotiation or transaction of business.
- (15) To acquire by purchase, taking on lease, or otherwise. lands and buildings and all other property, movable and immovable, which the Association, for the purposes thereof, may from time to time think proper to acquire, and in particular to acquire by purchase the premises Nos. 1 and 2, Clive Street, Calcutta, for such Commercial Exchange as mentioned in sub-section (12), and certain property on the south side of New China Bazar Street, and to carry into effect the contract already entered into between the Homble J. L. Mackay, C.I.E., on behalf of the Association, and the Liquidator of the New Oriental Bank Corporation, Ld., and others, for the purchase of the said several premises for the price or sum of Rs, 329,000.

- (16) To sell, improve, manage, develop, exchange, lease or let under lease, sublet, mortgage, dispose of, turn to account or otherwise deal with, all or any part of the property of the Association.
- (17) To construct upon any premises acquired for the purposes of the Association any building or buildings for the purposes of the Association and to alter, add to, or remove, any building upon such premises.
- (18) To borrow or raise any moneys required for the purposes of the Association upon such terms and in such manner and on such securities as may be determined, and in particular by the issue of debentures charged upon all or any of the property of the Association.
- *(18a) To devote apply or subscribe any money securities stocks or shares bequeathed or made over to the Association to such charitable or benevolent objects, or for any public general or useful object or purpose as the donor may direct, or, where no such directions are given, as the Association may in General Meeting from time to time determine.
- *(18b) To establish and support, or aid in the establishment and support of, Associations Institutions Funds Trusts and conveniences calculated to benefit employees or 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.

- 4. The income and property of the Association whencescere 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 howsever by way of profit to the persons who at any time are or have been members of the Association or to any of them or to any person claiming through any of them. Provided that nothing herein contained shall prevent the payment in good faith of remuneration to any officers or servants of the Association or to any member thereof or other person in return for any serices actually rendered to the Association, or the payment of interest on money borrowed from any member of the Association.
- 5. The fourth paragraph of this Memorandum is a condition on which a license is granted by the local Government of Bengal to the Association in pursuance of section 26 of the Indian Companies Act, 1882.
- If any member of the Association pays or receives any dividend, bonus, or other profit in contravention of the fourth paragraph of this Memorandum, his liability shall be unlimited.
- 7. Every member of the Association undertakes to contribute to the assets of the Association in the event of the same being wound up during the time that he is a member, or within one year afterwards, for payment of the debts and liabilities of the Association contracted before the time as which he ceases to be a member, and of the costs, charges and expenses of winding up the same, and for the adjustment of the rights of the contributories amongst themselves such amount as may be required, not exceeding Rs. 50, or, in case of his liability becoming unlimited, such other amount as may be required in pursuance of the last preceding paragraph of this Momorahdum.
- 6. If upon the winding up or dissolution of the Association there remains after the satisfaction of all its debts and liabilities, any property whistoever, the same shall not be paid to or distributed among the members of the Association, but shall be given or transferred to some other institution or institutions having objects similar to the objects of the Association, to be determined by the members of the Association at or before the time of the dissolution and in

default thereof by such Judge of the High Court of Judicature at Fort William in Bengal as may have or acquire jurisdiction in the matter.

We, the several persons whose names and addresses are subscribed, are desirous of being formed into an Association in pursuance of this Memorandum of Association.

No.	Names, Addresses and Descriptions of Subscribers.
1	JAS. L. MACKAY,
- 1	16, Strand Road, Calcutta, Merchant.
- 1	
2	P. Player,
	5, Lyons Range, Calcutta, Merchant
.	John A. Ralli.
8	3, Clive Row, Calcutta.
	Merchant.
4	J. A. TOOMBY,
*	3, Council House Street, Calcutta,
	Bank Manager.
5	Jas. Turner.
	3, Clive Ghat Street, Calcutta.
	Merchant.
6	R. Gardiner.
	East Indian Railway House, Clive Street.
7	J. N. Stuart,
	103, Clive Street,
1	Merchant.
8	Jas. Stevenson,
- (9, Clive Street,
	Merchant.
9	N. H. T. BECKER,
]	2/3, Clive Row,
- 1	Merchant.

Dated the 20th day of June, 1893.

Witness to the above Signature: $\begin{cases} & \text{EL} \\ & \text{Articled Cle} \end{cases}$

ELPHINSTONE JACKSON,
Articled Clerk to B. L. Upton,
Solicitor, Calcutta.

ARTICLES OF ASSOCIATION

OF

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.

 In these Articles, unless there be something in the subject or context inconsistent therewith—

"The Chamber" means "The Bengal Chamber of Commerce" incorporated under section 26 of the Indian Companies Act, 1882.

"MEMBER" means a member of the Chamber.

"General Meeting" means a general meeting of the Chamban

"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 to the Chamber.

"British Subject" for the purposes of these Articles

(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 allegiances to any foreign State.

(b) Any person born out of His Majesty's dominions whose parents were natural-born British subjects.

For the purpose of registration the Chamber is declared to consist of 300 members.

- The Committee may when they think fit register an increase of members.
- The Chamber is established for the purposes 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 corporation respectively, who or which was a member of the Chamber on the 28th day of February 1917, and has not ceased to be a member since that date shall ipso facto and without election be a Chamber Member of the Chamber.
- 7. Merchants, bankers, shipowners, representatives of commercial, railway and insurance companies, brokers, and persons engaged in commerce, agriculture, mining or manufacture, and persons engaged in or connected with art, science or literature, who are British subjects shall be eligible for election as Chamber Members.
- Subject to the provisions of Article 9 hereof every person not being a British subject similarly engaged or interested shall be eligible for election as an Associate Member.
- 9. Any firm engaged in commerce, agriculture, mining or manufacture and any joint-stock company or other corporation formed for any purpose or object connected with commerce, agriculture, mining or manufacture may be admitted as a member of the Chamber and the provisions of these Articles relating to persons being candidates for membership and to persons being members of the Chamber shall, where not excluded by the context apply to firms, joint-stock companies and other corporations, mutatis mutandis, subject nevertheless to the following conditions, namely:—
 - (a) Any firm of which three-fourths of the capital shall be held by and belong to a person or person who is or are a British subject or subjects and any company or corporation which shall be of British registration and under British control shall be eligible for admission as a Chamber Member. "British registration" for the

purposes of this article shall include any company incorporated, constituted or otherwise brought into being as a corporate body under any British, Irish, Indian or Colonial Act of Parliament, Letters Patent, Charter, or otherwise howsever. "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 irso facto cease to be an Associate Member if the individual, or, in the case of a firm, any member or members thereof is or are a subject or subjects of a State which is at any time at war with Great Britain or the British Empire and in the case of a company or corporation, if that company or corporation be incorporated or containted under the laws of a State which is at any time at war with Great Britain or the British Empire or any other company

or corporation, if one-fourth of the capital shall be held or controlled by a person or persons who is or are a subject or subjects of any State which is at any time at war with Great Britain or the British Empire.

- (e) Any firm, company or corporation which is a andidate for membership as a Chamber Member shall send with the proposal form provided for by Article 14 of these Articles a declaration, in the case of a firm, by one of the partners of the firm or, in the case of a company or corporation by one of its directors or by any manager or officer of any such firm, company or corporation duly authorized by power-of-attorney that the firm, company or corporation, as the case may be, is eligible for election as a Chamber Member.
- (f) All persons, firms, companies and corporations whose names shall appear in the register of the Chamber shall be entitled to attend or be represented at the meetings of the Chamber but only those persons, firms, companies or corporations which shall have been admitted to membership as Chamber Members shall be entitled to vote.
- 10. Deleted 22nd February, 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

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.

- 16. Except as hereinbefore provided a firm shall not cease to be a member by reason only of a change in the constitution of the firm occasioned by the admission or retirement or death of a partner provided the business of the firm is continued in the conventional name in which such firm was elected a member.
- 17. A firm, joint-stock company or other corporation shall cease to be a member upon any change being made in the conventional or corporate name of the firm, company or corporation.
- 18. Any member may withdraw from the Chamber by giving two calendar months' notice in writing to the Secretary of the intention of such member so to do and upon the expiration of the notice such member shall cease to be a member.
- 19. A member shall cease to be a member of the Chamber on his or their being adjudicated insolvent,
- 20. The annual subscription of each Chamber Member shall be Rs. 300 and of each Associate Member Rs. 300. Members of either class elected after the 30th June in any year shall pay half the above amounts for the remainder of that year. The first subscription of each new member shall be due on election and all other subscriptions shall be due on the 1st January in each year but may be made payable quarterly.
- 21. Honorary Members shall not be required to subscribe to the funds of the Chamber.
- 22. Any member whose subscription shall be three months in arrear, and who shall not pay such arrears within one month after written notice calling for such payment shall cease to be a member, and the name of such defaulting member shall be removed by the Committee from the list of members.
- 23. A majority of three-fourths of the Chamber Members present and entitled to vote and voting at an annual or special general meeting of the Chamber may by resolution expel any member of either class. Any such person, firm, company, or corporation shall, from the passing of such resolution, cease to be a member of the Chamber.
- 24. A firm or joint-stock company or other corporation which shall be expelled under the last preceding article shall be eligible for

re-election after the expiry of one year from the date of expulsion, provided not less than three Chamber Members in addition to the proposer and seconder concur in the proposal for re-election.

- $25.\ \ \mathrm{An}$ individual who shall be expelled under Article 23 shall not be eligible for re-election.
- 26. Any member who shall by any means cease to be a member shall nevertheless remain liable for and shall pay to the Chamber all moneys which at the time of such member ceasing to be a member may be due from such member to the Chamber.
- 27. Officials and others indirectly connected with the trade, commerce or manufactures of Bengal, or who may have rendered distinguished service to the interests represented by the Chamber, may be elected Honorary Members by the Committee upon the proposal of any two Chamber Members whether members of the Committee or not.
- 28. Strangers visiting the Presidency may be admitted by the Committee as Honorary Members for a period not exceeding two months on the proposal of any Chamber Member whether a member of the Committee or not.
- 29. Honorary Members shall be entitled to receive the last published report of the Committee, and to attend and speak but not to vote at any general meeting held during their membership, and may upon the invitation of the President. Vice-President or Chairman, as the case may be, attend under the like conditions any meeting of Committee or of any Departmental Committee or Sub-Committee.

REGISTER OF MEMBERS.

30. A list or register of members shall be kept in which shall be set forth the names and addresses of the members, Chamber, Associate and Honorary, for the time being, and in which all changes in membership from time to time taking place shall be recorded. There shall also be entered in such register the nationalities of the partners for the time being constituting each firm and of the Directors for the time being constituting each firm and of the Directors for the time being of each Company or Corporation whether admitted to Membership as a Chamber Member or an Associate Member.

OFFICERS

- 31. There shall be the following officers of the Chamber, namely, a President, Vice-President, seven Ordinary Members of Committee, a Secretary, an Assistant Secretary, and an Auditor. The officers of the Chamber with the exception of the Secretary, Assistant Secretary, and Auditor shall act without remuneration.
- 32. The Committee shall consist of nine Members, namely, the President and Vice-President and seven Members.
- 33. At the time of the adoption of these Articles the following are the Officers of the Chamber:—

President.—The Hon. Mr. W. E. Crum, O.B.E.

Vice-President.—A R. Murray, Esq., c.B.E.

Ordinary Members of the Committee :-

- 1. The Hon. Mr. F. W. Carter, C.I.E., C.B.E.
- 2. W. O. Grazebrook, Esq.
- 3. W. J. K. Hegarty, Esq.
- 4. W. McA. Houston, Esq.
- 5. The Hon. Mr. R. V. Mansell, O.B.R.
- 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 corporate name, shall be eligible for election as an officer of the Chamber provided he is a British subject.
- 36. During the tenure of office as President, Vice-President or as an Ordinary Member of Committee by any partner in or person

holding a power-of-attorney or letter of procuration from a firm registered as a Chamber Member in their conventional name or during the tenure of office as President, Vice-President or as an Ordinary Member of Committee by any person being a responsible officer of a joint-stock company or other corporation registered as a Chamber Member in its corporate name, no other partner or person representing the same firm, company or corporation, as the case may be, shall be sligible for election as a member of Committee.

37. If the President, Vice-President or any ordinary Member of Committee shall be absent from Calcutta for a period of three consecutive months, the Committee shall declare his office vacant, and he shall thereupon cease to be an officer of the Chamber.

ELECTION AND APPOINTMENT OF OFFICERS.

- 38. At each annual general meeting the Chamber Members shall fill up the places wacated by the retirement of the President, Vice-President and ordinary Members of the Committee.
- 39. The retiring members of the Committee shall, before their retirement from office and before or contemporaneously with the issue of voting cards by the Secretary under the next succeeding article, intimate to Chamber Members of the Chamber the interests for which it may, in their opinion, be desirable that special representatives shall be elected as members of the Committee.
- 40. The election of the President, Vice-President and the ordinary Members of the Committee shall be determined by a majority of the votes of Chamber Members. Such votes shall be given by voting cards to be numbered and signed by the Secretary, and to be issued by him not less than 14 days before the date of the Annual General Meeting. No voting cards shall be received or used unless so numbered and signed.
- 41. The voting cards shall be returned to the Secretary within seven days from the date on which the same shall be issued and no voting cards shall be used unless returned within that time.
- 42. On the return of the voting cards to the Secretary such cards shall be examined by two Chamber Members who shall be appointed by the Committee as scrutineers and the scrutineers so

- 43. If any vacancy shall occur in the office of President or Vice-President during the interval between two Annual General Meetings the Committee shall if the vacancy shall occur in any month other than the months of January or February in any year, and they may, if the vacancy shall occur in either January or February in any year, proceed to the election of a President or Vice-President, as the case may be, to fill the vacancy until the next ensuing Annual General Meeting. The votes shall be given by voting cards numbered, signed, issued, returned and examined in manner prescribed for the election of a President or Vice-President an Annual General Meeting. The result of the examination of the voting cards by the scrutineers shall be communicated to members by a letter signed and circulated by the Secretary.
- 44. Any wacancy 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 neetings 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.
- 49. The President shall also at any time when he shall deem lyroper communicate to the Chamber or to the Committee such matters, and shall make such suggestions as may in his opinion tend to promote the prosperity and welfare and increase the usefulness of

[111_A]

the Chamber, and shall perform such other duties as may be incidental to the office of President.

VICE-PRESIDENT

49. The Vice-President in the absence of the President shall liave 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 cx-officio Chairman of the Committee. In the absence of both President and Vice-President the Committee shall elect their own Chairman.
- $52. \;\;$ Five members of the Committee shall form a quorum for the transaction of business.
- 53. All proceedings of the Committee shall be subject to the control of the Chamber in Annual General Meeting.
- 54. A yearly report of the proceedings of the Committee shall be prepared, printed and circulated for the information of the members of the Chamber at least three days previous to the Annual General Meeting. Such report shall be submitted to the Annual General Meeting for confirmation, and shall be confirmed or otherwise dealt 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 nower—
 - (a) To appoint any departmental committees or sub-committees of the Members of the Committee or of the Chamber

- (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.
- (e) To make such bye-laws as the Committee may consider expedient for the regulation of the joint working of the business of any Association connected with the Chamber, or for the purpose of defining the terms and conditions of the joint working of the business of such Association, or as may from time to time be agreed upon between such Association and the Committee.

SECRETARY.

57. The Secretary shall devote himself entirely to the business and affairs of the Chamber except in cases where he has received the special permission of the Committee. He shall have charge of all correspondence and shall keep an account of the funds of the Cham-

[1134]

ber and the funds connected with or in any way controlled by the Chamber. He shall keep accurate minutes of all meetings of the Chamber and of the Committee, of the Departmental Committees and Sub-Committees and of all Associations connected with the Chamber. He shall have the care of the rooms, furniture, library, pictures and of all documents belonging to the Chamber. He shall give notice of all meetings of the Chamber, of the Committee, of the Departmental Committees and Sub-Committees of the Chamber, and of all Associations working in connection with the Chamber. He shall duly notify members of their election, shall countersign all cheques signed by the President or any Chairman of an Association, Fund or Committee, shall collect all dues from members of the Chamber or from any Committee or any Association working in connection with the Chamber. He shall prepare the annual report of the Chamber under the guidance of the Committee, and the reports of all Committees and of all Associations connected with the Chamber and generally shall perform all such duties as are incidental to his office.

ASSISTANT SECRETARY.

58. The Assistant Secretary, in the absence of the Secretary, shall perform all or any of the duties of the Secretary and all such of the duties of the Secretary as may be assigned to him from time to time by the Secretary with the sanction of the Committee.

AUDITOR.

59. The Auditor shall audit the accounts of the Chamber, of Departments of the Chamber, Associations connected with the Chamber, and of all funds connected with or controlled by the Chamber.

GENERAL MEETINGS

60. General Meetings shall be held in the month of February in every year at such place as the Committee may consider convenitor the despatch of business, at which a report of the proceedings of the Committee and the yearly accounts shall be submitted for confirmation. Such meetings shall be called Annual General Meetings.

- 61. The Committee may, whenever they think fit, and they shall, upon a requisition made in writing by any five Chamber Members, couvene 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, (c) the Chamber's Schedule of Commission Charges, (d) the Chamber's formings Schedule for the Port-of Calcutta, (c) the Chamber after the Port-of Calcutta, (c) the Chamber and the Schedule for the Port-of Calcutta, (c) the Chamber as contained in these Articles of Association.
- 64. One month's notice at the least specifying the place, the day and hour of meeting and the nature of the special business shall be given of any Special General Meeting convened to consider, revise or amend the bye-laws or rules relating to arbitrations or to the Measurement Department or to revise or amend the Chamber's Schedule of Commission Charges or the Chamber's Tonnage Schedule for the Port to 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 Tonnage Schedule for the Port of Calcutta, or for the purpose of considering, revising, amending or dealing with the Chamber's form of Bill of Lading shall not take effect unless and

until such resolutions shall be confirmed at a subsequent Special General Meeting held as regards resolutions passed to revise or amend the bye-laws or rules relating to Arbitantion, or to the Measurement Department, the Chamber's Schedule of Commission Charges, or the Chamber's Tonnage Schedule for the Port of Calcutta, at an interval of not less than one month from the date at which such resolution was first passed, and as regards resolutions passed to revise, amend or deal with the Chamber's form of Bill of Lading at an interval of not less than three months from the date of which such resolution was first passed.

- 68. Subject to the provisions of the Indian Companies Act, 1913, as to the power to alter regulations by special 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.
- 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 said adjourned to the same day in the following week at the same

[116A 7

time and place, and if at such adjourned meeting a quorum of Chamber Members is not present the meeting shall be adjourned sinc dic.

- 73. The Chairman may with the consent of the meeting adjourn any meeting from time to time and from place to place, but no business shall be transacted at any adjourned meeting other than the business left unfinished at the meeting from which the adjournment took place.
- 74. Every question submitted to a General Meeting shall be decided by a majority of Chamber Members present and voting at such meeting.

VOTES OF MEMBERS.

- 75. Every Chamber Member shall have one vote.
- 76. Any number of representatives of a firm registered as a Chamber Member in their conventional name or any joint-stock company or other corporation registered as a Chamber Member in its corporate name may attend any General Meeting but only one of such representatives shall be entitled to vote.

NOTICES

- 77. A notice may be served upon any member either personally or by sending it through the post in a pre-paid letter addressed to such member at such member's registered address.
- 78. Any notice sent by post shall be deemed to have been served at the time when the letter containing the same would be delivered in the ordinary course of the post.

SEAT

- 79. The Committee shall forthwith provide a common seal for the Chamber. The seal shall be deposited with the Secretary and shall never be affixed to any document except in the presence of the President or Vice-President and in pursuance of a Resolution of the Committee or of the Chamber in General Meeting.
- 80. Deeds bonds and other contracts under seal made on behalf of the Chamber sealed with the common seal of the Chamber and signed by the President or Vice-President and countersigned by the Secretary or the person acting as Secretary shall be deemed to be duly executed.

TRIBUNAL OF ARBITRATION

RULES.

Interpretation.

- The marginal notes hereto shall not affect the construction Interpretahereof, and in these Rules the following words have the following tion clause.
 - (1) "Chamber" means the Bengal Chamber of Commerce.
 - (2) "Members" means the members for the time being of the Chamber.
 - (3) "Tribunal" means the Tribunal of Arbitration hereby constituted.
 - (4) "References" means any submission or agreement to refer differences or disputes to the Tribunal.
 - (5) "Parry" shall include an individual, a firm or a com-
 - (6) "Court" means the Arbitrator or Arbitrators appointed for determining a particular dispute, or the Umpire where an Umpire has been appointed and is acting in the arbitration.

Objects and Constitution of Tribunal.

- II. The object of the Tribunal is the determination, 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 Burna, by whomsoever of such parties the said disputes and differences be submitted
- III. (1) The Tribunal shall consist of and be constituted by Constitution, such members or assistants to members as may, from time to time, annually or otherwise be selected by the Registrar as hereinafter mentioned and be willing to serve on the Tribunal.
- (2) The Registrar shall, from time to time, annually or otherwise as he shall consider necessary, select and make a list of such members and/or assistants to members as may be willing to serve to constitute the Tribunal for the time being, and shall circulate to all members a printed copy of such list, and may, if he thinks fit, supply a copy of the said list to persons other than members applying for the same.

(3) The Registrar may at any time if he thinks proper so to do, add to the said list the names of other persons qualified as aforesaid and it shall not be necessary in such case to print or to circulate any list of the added names, but a list of the members of the Tribunal complete for the time being shall be kept by the Registrar, and shall always be open to inspection by members on application, and at the discretion of the Registrar, also by persons other than members

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 Arbitrators. relation to a contract which provides for a decision thereof by the Chamber or the Tribunal, or in relation to a contract which does not so provide, but the parties to which have by a special agreement signed by them referred the particular dispute for settlement by the arbitration of the Chamber or of the Tribunal, an application for arbitration may be addressed by either party to the Registrar, which application, in the case of disputes relating to piece-goods, shall be in such form as the Committee of the Chamber may from time to time prescribe.

> (2) On receipt of such application, the Registrar shall constitute a Court for the adjudication of the dispute by appointing and nominating in writing two arbitrators, selected by him from

the Tribunal constituted as aforesaid; or if the parties so desire one Arbitrator only or three Arbitrators.

(3) The consent to act of the Arbitrator or the Arbitrators shall be obtained by the Registrar, and the arbitration shall forthwith proceed in accordance with these rules.

(4) In the event of the Arbitrators disagreeing, the Registrar shall appoint and nominate an Umpire to be selected from the list aforesaid and whose consent to act shall be obtained by the Registrar to constitute the Court for the adjudication of the said dispute and such Umpire shall then proceed with the arbitration in accordance with these rules.

VI. In making any appointment and nomination as aforesaid 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 person who for any reason within his knowledge would not be a proper person to act as Arbitrator or Umpire in the particular matter; but no award shall be invalid nor shall any objection be taken thereto by any party, on the ground that any person so nominated and appointed did not possess such practical knowledge, or was not in fact a proper person to act as Arbitrator or Umpire, but whose unfitness was unknown to the Registrar.

VII. The names or name of the persons or person 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 act. and appoint a new Arbitrator or Umpire in manner aforesaid and the Court so reconstituted shall proceed with the arbitration with liberty to act on the record of the proceedings as then existing and

on the evidence, if any, then taken in the arbitration, or to commence the arbitration $de\ nove.$

Conduct of Arbitrations.

Statement to be filled within such time as may be directed by the Court, prepare and submit to the Registrar a written

statement of their respective cases.

Batagement

X. The Court may at its discretion cularge the time for submission of a written statement, but it shall not be bound to receive or to consider any written statement of either party tendered after the expiration of the original or subsequently extended time as the

Communications to be made through the Register. XI. All applications which the parties desire to make to the Court, and all notices to be given to the parties before or during the course of the arbitration, or otherwise in relation thereto, shall be made through the Registrar who shall communicate the orders and directions of the Court thereon to the parties.

Obligations of the parties. XII. These said parties, respectively, shall do all the acts necessary to enable the Court to make a just award, and shall not wilfully do or cause or allow to be done any act to delay to prevent the Court from making an award, and if either party shall do or cause or allow to be done any such act, that party shall pay to the other such costs as the Court shall deem reasonable.

Heari

XIII. Unless oral evidence beyond mere proof of documents of which the factum is not disputed is taken, it shall not be necessary to have a formal hearing of a reference before the Court, but in all cases the Court shall have power to appoint a time and place for the hearing of references when it considers a hearing to be necessary.

Appearance of parties XIV. No party to a reference shall, without express permission of the Court, be entitled to appear by Counsel, Attorney or other advocate or adviser, before the Court, but the Court, at its discretion may, through the Registar, require the parties, with or without witnesses, to attend before it or before any Committee or Sub-Committee of the Chamber to be examined on or without oath or solemn affirmation.

Evidenc

XV. The parties to the reference, and all persons claiming through them, respectively shall, subject to the provision of any law

[121A]

for the time being in force, submit to be examined by the Court on oath or affirmation in relation to the matters in dispute, and shall, subject as aforesaid,—

produce before the Court all books, deeds, papers, accounts, writings and documents within their possession or power, respectively, which may be required or called for by the Court;

comply with the requirements of the Court as to the production and selection of samples:

and generally do all other things, which during the proceedings on the reference, the Court may require.

XVI. The Court may proceed with the reference notwithstant- Absence of ing any failure to file a written statement within due time and may parties. also proceed with the reference in the absence of any or both of the parties who, under these Rules, is entitled to appear and being desirons of appearing before the Court shall, after due notice, refuse, or neglect to attend.

XVII. The Court may at its own instance at any time or Arbitration times before making a final award, and at the expense of the parties to consult, refer to, and act on and adopt the advice, recommendations as discovered to the consult, refer to, and act on and adopt the advice, recommendations as discovered to the consultation of the Chamber efforce of the Arbitration of the Consultation and satisfactory of the consultation and the adopt the advice of the consultation and the reference or of any experts whether members or now. The Court may also, at the like expense of the parties, consult and adopt the advice of Solicitors or Counsel upon any question of law, evidence, practice, or procedure arising in the course of the reference.

Awards.

XVIII. In cases where the Court shall consist of more than Decision of two Arbitrators the decision of the majority shall be taken as the majoritydecision of the Court.

XIX. The Court shall make its award in writing within thirty Time for days after entering on the reference or on or before any later day to making which the Court, by any writing signed by them, may from time to Arbitrators time, enlarge the time for making the award.

XX. The Umpire shall make his award within thirty days 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.

extension of time. XXI. If the Court have allowed the time or extended time to expire without making any award, and without having signified to the Registrat 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 of no commence the arbitration de none.

Extent of

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.

Signatures to and issue 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.

Award binding o XXIV. The parties shall in all things abide by and obey the award, which shall be binding on the parties and their respective representatives notwithstanding the death of any party before or after the making of the award, and so that such death shall not operate as a revocation of the submission.

Setting aside

XXV. Subject to the operation of section 14 of the Indian Arbitration Act, 1899, no objection shall be taken or be entertained to any application to file an award, nor shall any award be set aside or varied or catempted to be set aside or varied by reason or on account of any informality, omission, delay, or error in the proceedings or of any neglect, omission, delay, mistake or error by the Court in or about the same or in relation thereto.

Further

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

「 123à 1

to comply with the award, the party in whose favour the award is made may make a fresh application for a further award determining the amount of damages or compensation payable by reason of such failure, and the Registrar, on receipt of such application shall proceed to constitute a new Court which may or may not consist of the same or of one or more of the members constituting the Court who made the first award, and the new Court shall proceed under these rules, to arbitrate on the said application and the award thereon may be filed separately or together with the original award.

Fees.

XXVII. (1) The said parties shall pay as and when demanded by the Registrar all fees, charges and expenses incident to the reference and the award thereon according to the scale prescribed for the time being by the Committee of the Chamber, and all further fees, charges and expenses falling under role XVII.

(2) Any party making such payment may recover the whole or any part of the sum so paid from any other party. ultimately held by the Court to be liable to pay the same.

(3) Unless the Court shall otherwise direct, no rebate or refund shall be claimed or made in respect of fees, charges or expenses when once incurred or paid.

XXVIII. The cost of the reference and award including fees payable, according to the scale aforesaid to the Court, shall be in the discretion of the Court, who may direct to and by whom and in what manner and in what proportion such costs or any part thereof shall be borne and paid, and may tax and settle the amount of costs to be so paid or any part thereof, and may award costs to be paid as between solicitor and client.

Immunity of Arbitrators.

XXIX. Neither of the parties shall bring or prosecute any suit or proceeding whatever against the Court, or any member thereof, for or in respect of the matters in dispate or any of them or of the arbitration, nor any such suit or proceeding (save for the enforcement of the award) against the other party.

Notices.

XXX. All notices required by these rules to be given shall be in writing and shall be sufficiently given if left at the last known place of abode or business, of the party to whom the notice is addressed, or if sent by post prepaid addressed to him by name at such place of abode or business, and not returned through the post undelivered, before signature of the award by the Court and shall, if sent by post, be deemed to have been given at the time at which the letter would in the ordinary course be delivered. In the case of a contract entered into by an agent in Calcutta on behalf of a person having no place of business there, the place of abode or business of the agent shall be deemed that of the party. Every determination and award of the Court shall be deemed and taken for all purposes to be the determination and award of the Tribunal or the Chamber, as the cases 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 1930, the following resolution was unanimously adopted on the motion of the President, Mr. J. A. Tassie .— Resident, Mr. J. A. Tassie .—
- (1) That until further notice the scale of fees referred to in Rule XXVII (1) of the Rules of the Tribunal of Arbitration adopted and confirmed at Special General Meetings of the Bengal Chamber of Commerce held on the 16th January 1912 and 21th 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 abitrations the institution and arbitration fees shall be prepaid. The arbitrator or arbitrators or umpire shall be entitled to allow fees and expenses of witnesses, expenses connected with selection acturings of samples, Licensed Measurers Department chaese, arbitration activities of samples, Licensed or technical advice or proceedings in respect of any matter arising out of the arbitrations or umpire and, when goods are examinely the arbitrators or umpire and, when goods are examinely creamed that the control of the control of the presented fees of any particular decreeding double the prescribed fees of any particular decreeding double the prescribed fees of any particular any other incidental expenses and charges in connection with or arising out of the reference or award as the Court shall in its absolute discretion think fit.
- Stamp Fees are to be paid in all cases in accordance with the scale of stamp duties for the time being in force.
- Filing Awards: A fee of Rs. 8 to the Chamber plus Court-fees is payable by the party requiring the award to be filed.

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 annua a folio of 90 words. The Committee may consider a reduction of rate only in special cases.

A fee of Rs. 2 is payable for each certified copy of an award.

Settled or withdrawn cases.—In cases where the party instituting a reference desires to withdraw it before a court has been constituted the institution fee only will be charged; but if a court has been constituted before the application to withdraw the reference has been received by the Registrar then full fees will be charged.

In cases in which the Tribunal decides that it has no jurisdiction to act and accordingly refuses to proceed a charge equal to half the institution fee will be charged for examination of papers.

Single Arbitrator shall be entitled to a double set of fees, namely, the fees chargeable hereunder by two arbitrators.

Special cases stated for the Court.—In all cases where a request for a special case to be stated is made and the Court decides to accede to such request there shall be payable to the Tribunal a requisition fee of Rs. 32 and in addition thereto, there shall be further payable by the party or parties requiring the case to be stated all legal or other charges that may be incurred by the arbitrator or arbitrators or umpire in preparing the same.

Piece-Goods Arbitrations:

For contracts involving the inspection of only one quality of cloth.

For quality, etc., ... Rs. 24 for each arbitrator or umpire.

For mildew 24

[1271]

For contracts involving the inspection of ranges of cloth.

For quality, etc.,
for first quality ... Rs. 24 for each arbitrator or umpire
for each additional quality ,, 8 ,, ,,

For mildew ... 24

In all piece-goods arbitrations involving the measurements of lengths and/or widths the fee for each arbitrator or unspire is hereby prescribed to le 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 payable to each arbitrator or unspire 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 arbitrator or umpire will be prescribed and determined for the time being by the Committee for cases of this nature.

In addition to the charges specified above an institution fee of Rs. 29
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 Rs. 80 is payable in respect of each arbitrator or unpire and, when more than two qualities or marks, or deliveries of jute are examined under the same contract a fee of Rs. 40 for each further quality, or mark, or delivery, examined in excess of two qualities, or marks, or deliveries is payable in respect of each arbitrator or umpire in addition to the first fee of Rs. 80, and for each assorter engaged a sum not exceeding Rs. 1-8 will be charged together with such sum to cover all incidental expenses connected with selection and carriage of samples as may be prescribed and determined for the time being by the Committee for cases of this nature.

Γ 128_Λ 7

In addition to these charges an institution fee of Rs. 32 is payable to the Tribunal in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber the institution fee payable is Rs. 200.

Gunny Arbitrations involving the inspection of goods. -Where gunnies are examined a fee of Rs. 80 is payable in respect of each arbitrator or umpire.

In addition an institution fee of Rs. 32 is payable to the Tribunal in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber an institution fee of Rs. 200 is pavable.

Other Arbitrations.-In all other arbitrations, whether involving the examination of goods or not, or in those involving consideration of documents only, the amount of the fee payable in respect of each arbitrator or umpire will be prescribed and determined for the time being by the Committee for cases of this nature. An institution fee of Rs. 32 is payable in cases where both parties are members of the Chamber or where one party is a member; but where neither party is a member of the Chamber the amount of the institution fee payable will be prescribed and determined for the time being by the Committee for such cases subject to a maximum of Rs. 150.

> By order of the Committee of the Bengal Chamber of Commerce, A. C. DANIEL.

> > Registrar.

[129_A]

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 a	t the rate of R	s. 32 for the	e first 10 bales
Group II	,, ,,	,, ,	, 50 ,,	,, ,,
Group III	,, ,,	,, ,	, 64 ,,	,, ,,
Group IV	,, ,,	,, ,	, 80 ,,	,, ,,
and for each	further lot of 10) bales at half	these rates	3.
(2) For	the purposes of	this scale the	mills ar	e grouped as
follows :				
1	II	III	100	IV
Albion Budge Budge Caledonian Cheviot Lothian Orient Empire Kelvin Kinnison Standard Titaghur	Samnuggar South Angus Champilany Dalhousie Gondolpara Northbrook Samnuggar North Victoria Belvedere National	Alliance Anglo India Auckland Craig Megna	American M Birla, Fort Gloster Lawrence, Ludlow, Hukumchan	

By order of the Committee of the Bengal Chamber of Commerce

CALGUTTA.

Dated 80th March 1928

Barnagore Kamarhatty

Howrah Fort William

Ganges New Central Balliaghatta

Union Narcoldanga

Clive Union South

Hooghly
Lansdowne
Bally
Hastings

Presidency Wellington

D. K. CUNNISON,

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	Up to	Up to
			500 tons.	750 tons.	and over
					1,00 0 tons.
Sampling only-			Rs.	Rs.	Rs.
Each Surveyor			32	48	64
Chamber fee	•••		32	32	32
SAMPLING AND ANALY	SING				
Each Surveyor			40	56	72
Chamber fee			32	32	32
Analysing only-		,			
Each Surveyor			16	16	16
Chamber fee	•••	***	32	32	32
 The above so and foodstuffs exporte 	ale of fe d.	es is app	olicable to	all surveys	s on seeds
(2) The fees spec	cified ar	inclus	ve. that	is to say no	n further

(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.

131A 7

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 1934-95, is circulated, under the provisions of Rule III (2), for the information of members.

Names.	ŀ	Firms.	
Mr. G. L. Allen		Messrs,	Shimwell & Brother (Calcutta), Ld.
,, G. Benson			David Sassoon & Co., Ld.
The Hon, Somerset Butler			Ralli Brothers, Ld.
Mr. W. L. Clement	•••	,,	Grahams Trading Co. (India), Ld.
,, J. A. Cronopulo		,,	Ralli Brothers, Ld.
,, C. A. Cunliffe	٠	,,	Shaw, Wallace & Co.
,, J. A. Edwardes Evans		.,	Hoare, Miller & Co., Ld.
,, Eric Ellis		,,	E. D. Sassoon & Co., Ld.
,, G. M. Faulkner		,,	Steiners, Limited.
,, W. G. C. Frith		,,	Gladstone, Wyllie & Co.
,, G. J. K. Hook		,,	Anderson, Wright & Co.
,, M. W. Lowndes		,,	The Bombay Co., Ld.
,, J. R. Mothersill		,,	Blackwood, Blackwood & Co.
,, P. Marcos		,,	Ralli Brothers, Ld.
,, J. S. T. Russell		,,	Jas. Finlay & Co., Ld.
,, Robt. Scotson		,,	Anderson, Wright & Co.
,, H. F. Smith		,,	The Bombay Co., Ld.

BENGAL CHAMBER OF COMMERCE

TRIBUNAL OF ARBITRATION-RULE III (2).

MEMO.:—The following list of members and assistants to members who are willing to serve to constitute the Tribunal of Arbitration in connection with disputes relating to general trade questions, jute, jute cuttings and manufactured goods, for the year 1934-35, is circulated, under the provision of Rule 111 (2), for the information of members of the Chamber.

Firms.	Arbitrators.
Messrs. Anderson Wright & Co $\left. \begin{array}{cccc} & & & & \\ & & & & \\ & & & & \\ & & & & $	Mr. B. I. Richardson, 4, 5. ,, C. O. Walker, 1, 3. ,, A. Wright, 1, 2, 3, 4, 5, 7.
,, Barry & Co {	,, J. Carrie, 1, 2, 3, 4, 5. ,, D. I. Duff, 1, 2, 3, 4, 5. ,, W. A. M. Walker, 1, 2, 3, 4, 5.
,, Becker Gray & Co. (1980), Ld	" J. D. Stark, 1, 2, 3.
,, Begg, Dunlop & Co., { Ld {	,, F. Blair, 3, 4, 5. ,, F. L. Ellis, 3, 4, 5. ,, A. R. MacGillivray, 3, 4, 5.
	,, A. D. Melville, 1, 2, 3, 4,
,, Bird & Co	" D. B. Scott, 1, 2, 3, 4,
	W. H. Stewart, 1, 3. ,, A. Wilson, 1, 2, 3, 4, 5, 7.
,, Birkmyre Brothers	,, Henry Birkmyre, 1, 2, 3, 4, 5, 7. ,, R. Kee, 1, 2, 3. ,, N. W. Kennedy, 1, 2, 3.
Blackwood, Blackwod & Co	 W. B. Cochran, 2, 6, 7. F. S. Little, 1, 2, 3. G. A. Padgett, 1, 2, 3. H. P. Stewart, 1, 2.

1—Gunnies : General Trade Questions—excluding Quality.
2—Jute : General Trade Questions—excluding Quality.
3—Gunnies : Quality, &c.

—Jute : Matcha bales—Gunlity, &c., (Gurpean Standard).

Futchs bales—Quality, &c., (other than European Standard).

6—Jute : Matcha bales—Quality, &c., (other than European Standard).

	Firms.	Arbitrators.			
Messrs.	Thos. Duff & Co., Ld.	Mr.	G. M. Garrie, 1, 2, 3, 4, 5. P. S. Macdonald, 1, 2, 3, 4, 5. G. A. Mason, 1, 2, 3, 4, 5.		
,,	J. C. Duffus & Co., Ld.	,,	E. C. Rusbridge, 2, 4, 5, 6, 7.		
,,	Duncan Bros. & Co., Ld	"	Thos. Douglas, 1, 2. Jas. Gallie, 1, 2, 3. Wm. Leslie, 4, 5. T. B. Nimmo, 2, 4, 5.		
25	Jas. Finlay & Co., Ld.	"	F. C. Guthrie, 1, 3. D. J. Leckie, 1, 2, 3, 4, 5. R. L. Manners, 1, 2, 3, 4, 5.		
,,	G. A. Georgiadi & Co.	,,	C. M. Thorman, 1, 3.T. Kerr, 2, 4, 5, 7.		
,,	Gillanders, Arbuthnot & Co	,,	G. M. Wilson, 1, 2, 3.		
.,,	P. E. Guzdar & Co.	,,	M. C. Guzdar, 2, 4, 5, 6, 7.		
,,	W. Haworth & Co {	"	A. H. Currie, 4, 5. H. A. Luke, 2, 4, 5. H. M. Sherman, 2, 4, 5. C. F. Thomson, 4, 5.		
. 13	F. W. Heilgers & Co.	,,	F. Law, 1, 2, 3, 4, 5, 7.		
.,	Geo. Henderson & Co., Lid	,, ,, ,,	E. R. Baines, 4, 5. P. M. Duncan, 1, 3. J. K. Elder, 2, 3, 4, 5, 7. J. T. Finlayson, 1, 2, 4, 5. F. M. B. Lutyens, 2, 4, 5. W. F. Scott-Kerr, 1, 3, 4, 5.		
57	Hoare, Miller & Co., {	,,	A. Anderson, 1, 3. F. H. Bradshaw, 1, 3.		

1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality.
3—Gunnies: Quality.
4—Jute: Tradia blace—Quality, &c., (Buropean Standard).
5—Jute: Antech blace—Quality, &c., (other than European Standard).
6—Jute: Traces tables—Quality, &c.

Firms.	Arbitrators.
	Mr. E. J. Cuddeford, 1, 2, 3,
Messrs. Jardine, Skinner & Co.	4, 5 ,, I. S. Hollis, 1. ,, I. G. Kennedy, 1, 2. ,, R. K. Sandeman, 1, 2. ,, S. K. Scott, 1, 2.
" Kettlewell, Bullen & Co., Ld {	,, J. A. Ogg, 1, 2. ,, J. W. Stewart, 3, 4, 5.
,, Landale & Clark, Ld.	,, R. C. Brown, 2, 4, 5. ,, R. C. Cooper, 2, 4, 5. ,, D. W. Longair, 2, 4, 5. ,, J. N. Smart, 2, 4, 5. ,, R. B. Stewart, 2, 4, 5.
,. Landale & Morgan	,, R. E. Birtwistle, 2, 4, 5, 6, 7. ,, C. Mitchell, 2, 4, 5, 7. ,, A. C. Robertson, 2, 4, 5, 7. ,, F. D. Ruthven, 4, 5, 7. ,, J. L. Ruthven, 2, 4, 5, 7. , D. S. Smith, 4, 5, 7.
Jas. Luke & Sons {	,, N. R. Luke, 1, 2, 4, 5. ,, D. Keiller, 4, 5.
1	,, C. L. Corsar, 1, 2, 3, 4, 5, 7.
Mackinnon, Mackenzie & Co	,, R. Robertson, 1, 2, 3, 4, 5, 7.
	,, G. H. Whyte, 1, 2, 3, 4, 5, 7.
,, Macneill & Co	,, J. K. Johnston, 1, 2, 3, 4, 5, 7. ,, D. M. Stark, 1, 2, 3, 4, 5, 7.
A. M. Mair & Co	,, J. D. C. Buist, 4, 5, 7. ,, A. R. Dickson, 4, 5, 7. ,, T. S. Prosser, 6, 7. ,, A. H. Syme, 2, 4, 5, 7. , C. S. Taylor, 2, 4, 5, 7.

1.—Gunia: Gennal Trade Questions—excluding Quality.
2.—Jute: Geoscial Irrade accelions—excluding Quality.
3.—Gunnies: Quality, &c.
4.—Jute: Xistoha bales—Guniiy, &c., (Burpean Standard),
6.—Jute: Patcha bales—Quality, &c., (other than European Standard).
6.—Jute: The Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company

	Firms.		Arbitrators.
lessrs.	McLeod & Co	Mr.	R. O. Davidson, 1, 2, 3, 4, 5. H. N. Thomas, 1, 2, 3, 4, 5. J. R. Walker, 1, 2, 3.
n	E. Meyer & Co. (1926), Ld	,,	A. F. Cohen, 1.
,"	D. L. Millar & Co., Ld. {	,,	D. S. Henderson, 2, 4, 5, 6, 7. J. C. Niven, 2, 4, 5, 6, 7.
. ,,	Mitsui Bussan Kaisha, Ld ("	P. J. Gomes, 1, 3. E. Michael, 2, 4, 5, 6, 7.
,,	Morgan, Walker & Co. {	"	H. N. Betts, 2, 5.T. B. Stewart, 5.E. S. Wharrier, 5.
,,	Mytton, Wallace & Co.	,,	H. F. Mytton, 2, 5.
"	Ralli Brothers, Ld $\left\{ \begin{array}{l} \\ \end{array} \right.$	" "	J. P. Anastasiadi, 1, 8. P. N. Flangini, 4, 5. G. C. Limboussi, 2, 4, 5, G. R. Stevens, 1, 3. T. L. Swales, 2, 4, 5, 6, 7.
,,	Ramdutt, Ramkissen- dass	٠,	Lachmipat Sing Kuthari, 2, 4, 5, 6, 7.
,,	David Sassoon & Co.,	,,	G. Benson, 1.
,,	M. A. Sassoon & Sons, { Ld }	,,	A. M. Sassoon, 1, 3. R. M. Sassoon, 1, 3.
,,	Shaw, Wallace & Co. {	,,	R. H. D. Campbell, 1, 2. A. R. Ramsay, 1, 3.
e n	R, Sim & Co., Ld {	,, ,,	L. A. Clark, 4, 5.W. D. S. Laird, 4, 5.J. W. R. Steven, 2, 4, 5.

1—Gunnia: General Trada Questions—excluding Quality.

—Tute : General Trada Questions—excluding Quality.

—Tute : General Trada Questions—excluding Quality.

—Gunnia: Quality, doc.

—Jute : Kitchs bales—Guality, doc., (other than feropean Standard).

—Tute : Kitchs bales—Quality, doc., (other than feropean Standard).

—Tute: Power bales—Quality, doc.

—Tute: Power bales—Quality, doc.

Firms.	Arbitrators.
Messrs. Sinclair, Murray & Co., Ld	Mr. T. B. Elley, 2, 4, 7. ,, G. C. Moon, 2, 4, 7. ,, B. C. Owers, 2.
" A. J. Shellim & Co	,, W. Abraham, 1, 2, 3.
" R. Steel & Co., Ld	,, P. E. R. Hoerder, 2, 4, 5, 6, 7, G. M. Kidd, 4, 5.
,, J. Thomas Co	, W. E. Andrew, 4, 5, 7. , A. W. Christie, 4, 5, 7. , T. Kerr, 2, 4, 5, 7. , D. King, 2, 4, 5, 7. , J. G. D. Robertson, 4, 5, 7. , J. Smith, 4, 5, 7.
,, Turner, Morrison & Co., Ld	" B. L. H. Coles, 1.
" W. J. Walker & Co {	,, J. M. Burns, 4, 5, 7. W. J. Walker, 2, 4, 5, 6, 7.
" Andrew, Yule & Co	, F. Crichton, 1, 3. , R. R. Donald, 3, 4, 5, 7. , G. Peebles, 3, 4, 5, 7. , J. Scott, 3, 4, 5, 7. , G. O. Ware, 1, 3. , C. Wilson, 3, 4, 5, 7.

1—Gunnies: General Trade Questions—excluding Quality.
2—Jute: General Trade Questions—excluding Quality.
3—Gunnies: Quality, &c.,
4—Jute: Kutcha bales—Quality, &c., (Bercpean Standard).
5—Jute: Eucha bales—Quality, &c., (deer than European Standard).
6—Jute: Pacca bales—Quality, &c.,

[187A:]

TRIBUNAL OF ARBITRATION.

ARBITRATORS OF MISCELLANEOUS GOODS 1984-85.

ACIDS:

			MULUS.					
	a 3 is as	Service of	- J 6/660					
Mr.	E. W. Cave	I	Messrs. D	. Wald:	ie & Co.			
	W. F. Dines							
,,	J. R. Sethi		,, Ir	aperial	Chemical	In	dust	tries
			- 1		a). Ld.			

ALUMINIUM GOODS.

Mr.	. W. C. Bartley	. Messrs	The Aluminium Manufacturing
			Co., Ld.
,,	M. C. Guzdar	,	P. E. Guzdar & Co.
,,	Charles H. Holmes	š ,,	Holmes, Wilson & Co., Ld.
	J. F. Jones		Turner, Morrison & Co., Ld.
٠,,	E. A. Langham	. ,,	The Aluminium Manufacturing
			Co., Trd

ANCHORS & CHAINS.

Mr. H. R. Burkinshaw	M	essrs	. Jessop'&	Co., Ld.			
,, Charles H. Hoimes		,,	Holmes,				
Capt. Jack		,,	Turner,	Morrison	& Co.	, Ld.	
My T C Vonne			Toba IZi	C. O.	т.а		

ANILINE DYES.

Mr. C. V. Elk		Messrs.		Iorrison & Chemical	Co., Ld. Industries
,,				a), Ld	
TO TO TT	nton		D.		

,,	R. F	. Hunter		,,	Do.
,,	T. P.	Patchin	,	,,	Martin & Co.

,, Turner Morrison & Co., Ld. A. C. Wright ...

Mr. R. H. Brady	Messrs	. W. H. Brady & Co., Ld.
., Charles H. Holmes		Holmes, Wilson & Co., Ld
,, J. F. Jones		Turner, Morrison & Co., L
,, Alex. Logan	5,	J. D. Jones & Co., Ld.
- W		W H Brody & Co T.d.

ASBESTOS (Manufactured).

	srs W. H. Brady & Co., Ld. , Roberts, McLean & Co., Ld.					
,, R. R. Edward , ,, Charles H. Holmes	, Holmes, Wilson & Co., Ld.					
, J. F. Jones	, Turner, Morrison & Co., Ld.					

[188A] BARLEY. Mr. W. Abraham ,, W. E. Bailey ... Messrs. A. J. Shellim & Co. ... , Shaw, Wallace & Co. ... Mr. R. I. Meyer. " R. I. Meyer " E. K. Price ... " D. G. Sevastopulo ... Messrs. Shaw, Wallace & Co. pulo ,, Ralli Brothers, Ld. " A. M. Thomson ... , Louis Drevfus & Co. BEES WAX. Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co. ,, S. A. King ,, Grahams Trading Co. (India) Ld. ,, R. I. Meyer ... Mr. R. I. Meyer. ,, A. J. Shellim ... Messrs. A. J. Shellim & Co. BELTING. Mr. R. H. Brady Messrs. W. H. Brady & Co., Ld. ,, H. R. Burkinshaw " Jessop & Co., Ld. " R. R. Edward ... Roberts, McLean & Co., Ld. Holmes, Wilson & Co., Ld. ,, Charles H. Holmes , J. F. Jones ... , T. A. Kay ... , J. M. Leathem ... Turner, Morrison & Co., Ld. Birkmyre Bros. Planters' Stores & Agency Co., Ld. ,, Ivan Morgan Balmer, Lawrie & Co., Ld. ,, J. Lockhart Wilson Lewis & Tylor, Ld. BLEACHING POWDER. Mr. E. W. Cave ... Messrs. D. Waldie & Co. " A. D. Clavering ... Shaw, Wallace & Co. " W. F. Dines " R. R. Edward Turner, Morrison & Co., Ld. Roberts, McLean & Co., Ld. " D. McEwan W. H. Brady & Co., Ld. " T. Parker Imperial Chemical Industries (India), Ld. " J. R. Sethi BORBIN ENDS.

... Messrs Roberts, McLean & Co., Ld. ... ,, W. H. Brady & Co., Ld.

Mr. R. R. Edward

" D. McEwan

[.139_A]

	T .TOO!	1				
	IPE IN	SULATING MATERIALS.				
Mr. R. H. Brady , H. D. Carson , A. J. Dow , R. R. Edward , Charles H. Holmes , J. F. Jones , Ivan Morgan , J. Symon	. ,,	W. H. Brady & Co., Ld. Turner. Morrison & Co., Ld. J. D. Jones & Co., Ld. Roberts, McLean & Co., Ld. Holmes, Wilson & Co., Ld. Turner, Morrison & Co., Ld. Turner, Morrison & Co., Ld. W. H. Brady & Co., Ld.				
BOLTS & NUTS.						
Mr. H. C. Anscombe	Messrs.	Ellerman's Arracan Rice & Trading Co., Ld.				
" H. R. Burkinshaw " G. M. Faulkner " V. H. O. Herbert	,,	Jessop & Co., Ld. Steiners, Ld. Balmer, Lawrie & Co., Ld.				
,, Charles H. Holmes ,, R. H. Jackson ,, J. F. Jones ,, H. Luson	,, ,,	Holmes, Wilson & Co., Ld. Martin & Co. Turner, Morrison & Co., Ld. Bengal Telephone Corporation,				
,, D. McEwan , S. A. Roberts , J. S. Young	,, ,,	I.d. W. H. Brady & Co., Ld. Bird & Co. John King & Co., Ld.				
	ONE M	EAL.				
Mr. H. St. P. Gardener	Messrs.	Grahams Trading Co. (India), Ld.				
,, D. G. Sevastopulo	,,	Ralli Bros., Ld.				
В0	DTS &	SHOES.				
Mr. Charles H. Holmes	Messrs.	Holmes, Wilson & Co., Ld.				
BRASS		ASS WARE.				
Mr. H. D. Carson ,, Charles H. Holmes ,, J. F. Jones	Messrs.	Turner, Morrison & Co., Ld. Holmes, Wilson & Co., Ld. Turner, Morrison & Co., Ld.				
		& CIVIL ENGINEERING.				
Mr. Charles H. Holmes ,, J. M. Jardine,	Messrs.	Holmes, Wilson & Co., Ld. Jardine, Menzics & Co. Dorman, Long & Co., Ld. Balmer, Lawric & Co., Ld. Bird & Co.				

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[.140 _A]	
BUILDING & DECORATING MATERIALS.	
Mr. H. C. Anscombe Messys. Ellerman's Arracan Rice & Trading Co., Ld. , A. T. F. Ginzler, Heatly & Gresham, Ld. , Charles H. Holmes, Holmes, Wilson & Co., Ld.	
Jardine, Menzies & Co.	
Mr. Charles H. Holmes Messrs. Holmes, Wilson & Co., Ld.	
CALCIUM CARBIDE.	
Mr. E. W. Cave Messrs. D. Waldie & Co. , H. R. Burkinshaw Jessop & Co., Ltd.	
CANVAS	
Mr. R. R. Edward Messrs. Roberts, McLean & Co., Ltd. Capt. Jack Turner, Morrison & Co., Ltd. Mr. T. A. Kay Birkmyre Bros., Alex. Logan , J. D. Jones & Co., Ltd.	
CANVAS (Fire-Hose)	
Mr. R. B. Edward Messts. Roberts, McLean & Co., Ltd. Capt. Jack. Mr. T. A. Kay G. G. Lowe Birkmyre Bros. G. G. Lowe Burn & Co., Ltd. G. Burn & Co., Ltd. G. Burn & Co., Ltd. G. Burn & Co., Ltd.	
Mr A I Dow	
Mr. A. J. Dow Messrs. J. D. Jones & Co., Ld. V. H. O. Herbert Balmer, Lawrie & Co., Ld. J. F. Jones Truner, Horrison & Co., Ld. B. F. Petre Muttin & Co. L. C. Salter Balmer, Lawrie & Co., Ld.	•
CEMENT (Portland).	
Mr. H. C. Anscombe Messra. Ellerman's Arracin Rice & Trading Co., Lid. H. R. Burkinshaw V. H. O. Herbert Balmer, Zawrie & Co., Lid. J. F. Jones Turner, Morrison & Co., Lid. Planter's Kfores & Agency Co., B. E. Mallock Gillanders, Arbithinot & Co. L. C. Salter , Balmer, Lawrie & Co.; Lid.	

[441\(\)]

CHALK.

UHREK,								
Mr.	C. V. A. C.	Elkan Wright		Messrs.	Turner, Morrison & Co., Ld. Do.			
	CHEMICALS.							
"	A. D. W. F C. V. R. D. T. Pa	Cave Clavering Dines Elkan Lemmon rker Sethi Sutherland		Messrs.	D. Waldie & Co. Shaw, Wallace & Co. Turner, Morrison & Co., Ld. Do. Martin & Harris, Ld. Imperial Chemical Industries (India), Ld. Do. Martin & Harris, Ld.			
			G1	HINA C	LAY.			
		Elkan Wright		, ,,	Turner, Morrison & Co., Ld.			
				COA	G.			
Mr.	J. P. M. C W. T A. Ja J. H. W. M E. A T. W J. B. J. T R. B R. H A. O	Evans Guzdar Vizer Harr rdine Laurie Iorgan Paterson T. T. Quarn Ross homas Whitchead Worthing Young	ner	99 99 99 99 99 99 99 99 99 99 99 99	Villiers. Ld. Anderson, Wright & Co. P. B. Guzdar & Co. P. B. Guzdar & Co. Bengal Iron & Co., Ld. Martin & Co. Anderson, Wright & Co. Shaw, Wallace & Co. Jardine, Skinner & Co., Ld. Shaw, Wallace & Co., Ld. Shaw, Wallace & Co. Turner, Morrison & Co., Ld. Anderson, Wright & Co. Bird & Co. John King & Co., Ld.			
,. ,,	C. J. R. D W. T E: A		rmer	Messrs.	Turner, Morrison & Co., Ld. Do. Burn & Co., Lid. Bengal Iron Co., Lid. Jardine, Skinner & Co. Bird & Co.			

COKE.
Mr. R. D. Duttson Messrs. Burn & Co., Ld. J. P. Fvans , Anderson, Wright & Co. A. Jardine , M. C. J. H. Laurie , Anderson, Wright & Co. W. Morgan , Shaw, Wallace & Co. J. B. Ross , J. Thomas R. B. Whitchead , Anderson, Wright & Co. J. R. Syong , J. Syong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Strong , J. Str
CONDENSED MILK.
Mr. Charles H. Holmes Messrs. Holmes, Wilson & Co., Ld.
COPPER.
Mr. H. C. Anscombe Messrs. Ellerman's Arracan Rice & Trading Co., Ld. H. B. Burkinshaw H. D. Carson Charles H. Holmes JF. Jones JF. Jones G. S. M. Pinkerton Turner, Morrison & Co., Ld. Turner, Morrison & Co., Ld. Turner, Morrison & Co., Ld. Turner, Morrison & Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld. The Bombay Co., Ld.
., Charles H. Holmes ,, Holmes, Wilson & Co., Ld.
CORRUGATED IRON.
Mr. H. C. Anscombe Messrs. Ellerman's Arracan Rice & Trading Co., Ltd. R. H. Brady W. H. Brady & Co., Ltd. V. H. O. Herbert Balmer, Lawrie & Co., Ltd. Charles H. Holmes Holmes Wilson & Co., Ltd. Holmes, Wilson & Co., Ltd. Holmes, Wilson & Co., Ltd. Turner, Morrison & Co., Ltd. The Bombav Co., Ltd. D. McFwan W. H. Brady & Co., Ltd. D. McFwan W. H. Brady & Co., Ltd. Lt C. Salter Balmer, Lawrie & Co., Ld. John King & Co., Ltd.

[142_A]

[143A]

				LTHON	· J
				COTT	on.
•	Mr.	C. Cleghorn M. C. Guzdar A. L. Lyell M. Martin S. Martin A. M. Thomson S. J. Vlasto		Messrs.	Anderson, Wright & Co. P. E. Guzdar & Co. Shaw, Wallace & Co. Hoare, Miller & Co., Ld. Do. Louis Dreyfus & Co. Ralli Bros., Ld.
			CR	own c	ORKS.
	Mr.	M. Williams		Messrs.	G. Atherton & Co.
				CUTLE	RV.
	Mr.	Chas. H. Holmes M. Williams		Messra.	Holmes, Wilson & Co., Ld. G. Atherton & Co.
		CYCLE	å	CACLE	ACCESSORIES.
	Mr. ,,	W. A. Bungey Charles H. Holn M. Williams		"	Turner, Morrison & Co., Ld. Holmes, Wilson & Co., Ld. G. Atherton & Co.
		DE	UG		DICINES.
	,,	E. W. Cave R. D. Lemmon J. F. Sutherland			D. Waldie & Co. Martin & Harris, Ld. Do.
			EAI	RTHEN	WARE.
•	Mr.	Chas. H. Holmes		Messrs.	Holmes, Wilson & Co., Ld.
		ELECTRIC	A.L	FITTI	NGS & SUPPLIES.
	Mr.	N. C. Bilton		Messrs.	Bengal Telephone Corporation, Ld.
	,,	C. R. Bland		"	W. T. Henley's Telegraph Works Co., Ld.
	;; ;; ;; ;; ;; ;; ;;	H. D. Carson F. T. Griffin-Ch J. F. Jones F. W. Leake W. R. Leake J. Longbottom W. E. A. Morby C. E. Penn G. S. M. Pinker E. V. Small W. H. W. Urqul	 ton	"	Turner, Morrison & Co., Ld. F. & C. Osler, Ld. Turner, Morrison & Co., Ld. British Insulated Cables Ld. Jessop & Co., Ld. Balmer, Lawrie & Co., Ld. Do. General Electric Co. (India), Ld. John King & Co., Ld. Associated Electrical Industries (India), Ld. Andrew Yule & Co.
	.,				

[144A:]

ELECTRICAL INSTRUMENTS.

Mr. N. C. Bilton Messrs. Bengal Telephone Corporation,
H. D. Carsón , Turner, Morrison & Co., Ld. , F. T. Griffin-Chave , F. & C. Osler, Ld.
,, J. F. Jones ,, Turner, Morrison & Co., Ld.
F W Looks
W B Locks
W E A Monby
(India), Ld.
on Adam kiji ji je je ji ji trak kumaraka di subat d
ELECTRICAL MACHINERY.
Mr. C. F. Boak Messrs. Heatly & Gresham, Ld.
,, H. D. Carson Turner, Morrison & Co. L.d.
" F. I. Griffin-Chave " F. & C. Osler I.d.
,, H. M. Hughes Octavine Steel & Co. T.A.
,, P. S. Jackson ,, General Electric Co. (India),
T.a
" J. F. Jones " Turner, Morrison & Co., Ld.
"W. R. Leake "Jessop & Co., Ld.
Industries
W. H. W. Urquhart ,, Andrew Yule & Co.
- April Day of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the Court of the
ELECTRICAL WIRES & CABLES.
Mr. N. C. Bilton Messrs, Bengal Telephone Corporation,
U. R. Bland W T Transland m 1
,, H. D. Carson
,, H. D. Carson, Turner, Morrison & Co., Ld.
22 F. T. Griffin-Chave , F. & C. Osler, Ld.
F. T. Griffin-Chave F. & C. Osler, Lid. J. F. Jones Turner, Morrison & Co., Ld.
, Dritish Insulated Cables, Ld.
, W. R. Leake Jessop & Co., Ld.
a. J. Lionghottom Palman T
,, W. E. A. Morby ,, Do.
W. E. A. Morby
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[145A]

FIRE BRICKS.

;; ;; ;;	J. Bucha H. D. Ca R. D. Du Charles I J. F. Jon J. Thoma	irson ittson I. Holi es	nes	,, ,,	s. Andrew Yule & Co. Turner, Morrison & Co., Lid. Burn & Co., Lid. Holmes, Wilson & Co., Lid. Turner, Morrison & Co., Lid. Anderson, Wright & Co.
				FIRE	CLAY.
. 3.5	7 75 1				

		MICOSSIS.	Mildrew Luie & Co.
,,,	H. D. Carson .	,,	Turner, Morrison & Co., Ld
.,,,,,	R. D. Duttson .	,,	Burn & Co., Ld.
	Charles H. Holmes		Holmes, Wilson & Co., Ld.
22	J. F. Jones	,,	Turner, Morrison & Co., Ld
22	J. Thomas	,.	Anderson, Wright & Co.

FLAX.

Mr. H. D. Carson ,, J. F. Jones	 Messrs.	Turner, Morrison & Co., Ld. Do.

FLAX (Hose).

	n. D. Carson	Messrs.	. Turner, Morrison & Co., Le
32	R. R. Edward	. ,,	Roberts, McLean & Co., I
	J. F. Jones	,,	Turner, Morrison & Co., L.
	T. A. Kay	,,	Birkmyre Bros.
,,	J. Lockhart Wilson	,,	Lewis & Tylor, Ld.

FLOUR.

	F. C. Fyffe		Messrs. Shaw, Wallace & Co.
	R. I. Meyer W. B. Monair	• • • •	Mr. R. I. Meyer.
-,"	w. p. Monair		Messrs. Balmer, Lawrie & Co., Ld

GINGER.

Mr. S. A. King	Messrs. Grahams Trading Co. (India)
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GLAND PACKINGS FOR WATER & STEAM.

M	r. H. D. Carson	. Messrs	. Turner, Morrison & Co., Ld.
,;	A. J. Dow	. ,,	J. D. Jones & Co., Ld.
,,	R. R. Edward	. ,, '	Roberts, McLean & Co., Ld.
,,,	Charles H. Holmes	,,	Holmes, Wilson & Co., Ld.
	J. F. Jones		Turner, Morrison & Co., Ld.

ſ 146a 7

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GLASS (Bottles).
 Mr. M. Williams
                     ... Messrs. G. Atherton & Co.
                          GRAM.
 Mr. W. Abraham
                        Messrs. A. J. Shellim & Co.
    W. E. Bailey
                           " Shaw, Wallace & Co.
    C. Cleghorn
                           ,, Anderson, Wright & Co.
     M. R. Meyer
                    ... Mr. R. I. Meyer.
    R. I. Mever
                                Do.
 " E. K. Price
                    ... Messrs. Shaw, Wallace & Co.
 ,, D. G. Sevastopulo
                           ,, Ralli Brothers, Ld.
 " A. M. Thomson ...
                           " Louis Dreyfus & Co.
                       HARDWARE.
Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice &
                                 Trading Co., Ld.
 ,, H. B. Burkinshaw
                               Jessop & Co., Ld.
    R. H. Brady
                               W. H. Brady & Co., Ld.
Holmes, Wilson & Co., Ld.
 ,, Chas. H. Holmes ...
 " J. F. Jones
                               Turner, Morrison & Co., Ld.
 ,, D. McEwan
                               W. H. Brady & Co., Ld.
 , S. A. Roberts
                               Bird & Co.
                     HEMP (Manila).
Mr. P. H. Burrows-
                        Messrs. Ellerman's Arracan Rice &
    Watson.
                                 Trading Co., Ld.
 ,, A. A. Marr
                               Macneill & Co.
 ,, J. H. Paterson
                               Ellerman's Arracan Rice &
                                 Trading Co., Ld.
 ,, D. M. Stark
                               Macneill & Co.
                    HIDES & SKINS.
Mr. W. Abraham
                   ... Messrs. A. J. Shellim & Co.
 ,, B. M. Dass
                              Martin & Co.
,, H. P. Moller
                               Hoare, Miller & Co., Ld.
,, D. G. Sevastopulo
                              Ralli Brothers, Ld.
                         IRON.
Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice &
                                Trading Co., Ld.
   H. R. Burkinshaw
                              Jessop & Co., Ld.
   H. D. Carson ...
                              Turner, Morrison & Co., Ld.
    R. D. Duttsom ...
                              Burn & Co., Ld.
    Chas. H. Holmes ...
                              Holmes, Wilson & Co., Ld.
    W. T. Vizer Harmer
                              Bengal Iron Co., Ld.
   R. H. Jackson ...
                              Martin & Co.
   J. F. Jones
                              Turner, Morrison & Co., Ld.
   A. C. V. Orrell ...
                              Dorman, Long & Co., Ld.
   G. S. M. Pinkerton
                              John King & Co., Ld.
 , S. A. Roberts
                               Bird & Co.
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147A 1

IRON MONGERY.

Mr. H. C. Anscombe	Messrs. Ellerman's Arracan Rice &
" Chas. H. Holmes	Trading Co., Ld. ,, Holmes, Wilson & Co., Ld.

IRON ORE.

		Messrs.	Burn & Co., Ld.
,,	G. W. Hocken	,,	Bird & Co.
,,	J. T. Lyle		John King & Co., Ld.
,,	W. T. Vizer Harmer	,,	Bengal Iron Co., Ld.

KAPOK.

Mr.	C. Cleghorn		Messrs.	Anderson, Wright & Co.
	B. L. H. Coles		,,	Turner, Morrison & Co., Ld.
	M. C. Guzdar			P. E. Guzdar & Co.
,,	S. A. King	***	.,	Grahams Trading Co. (India
,,	M. Martin		,,	Ld. Hoare, Miller & Co., Ld.
	S. Martin		,,	Do.
	T A Shallim			A T Shallim & Co.

LAC (Shell, Stick & Button).

Mr.	W. F. Dines	 Messrs.	Turner, Morrison & Co., Ld.
,,	Eric Ellis	 ,,	E. D. Sassoon & Co., Ld.
,,	A. Forbes	 	The Gramophone Co., Ld.
,,	S. A. King	 ,,	Grahams Trading Co. (India).
			Ld.
. ,,	A. Metaxa	 ,,	Ralli Bros., Ld.
,,	A. A. Shaw	 ,,	J. Thomas & Co.
,,	J. A. Shellim	 **	A. J. Shellim & Co.

LAMETTA (Gold & Silver).

Mr. Charles H. Holmes Messrs Holmes, Wilson & Co., Ld.

LEAD (Sheeting and Pipes.)

Mr. H. R. Burkinshaw	Messrs, Jessop & Co., Ld.
H. D. Carson	,, Turner, Morrison & Co., Ld.
., E. W. Cave	., D. Waldie & Co.
Chas. H. Holmes	,, Holmes, Wilson & Co., Ld.
., J. F. Jones	., Turner, Morrison & Co., Ld.
., F. W. Leake	, British Insulated Cables, Ld.
W. Pickering	McLeod & Co.
., J. Speller	., Bengal Telephone Corporation
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[1484]

[140V]
LEATHER & LEATHER GOODS.
Mr. H. R. Burkinshaw Messrs. Jessop & Co., Ld. , R. H. Brady W. H. Brady & Co., Ld. , R. R. Edward Roberts, McLean & Co., Ld. , D. McEwan Holmes, Wilson & Co., Ld. , B. F. Petre W. H. Brady & Co., Ld. , Martin & Co. Martin & Co.
LIGHT RAILWAY MATERIALS.
Mr. H. R. Burkinshaw Messrs. Jessop & Co., Ld. , A. Gemmell Heatity & Gresham, Ld. , Chas. H. Holmes Holmes, Wilson & Co., Ld. , J. S. Young John King & Co., Ld.
MACHINERY (General).
Mr. H. C. Anscombe Messrs. Ellerman's Arracan Rice & Trading Co., Jd. O. J. Bollins R. H. Brady W. H. Brady & Co., Ld. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Turner, Morrison & Co., Jd. Planter's Rofrison & Co., Jd. Planter's Rofrison & Co., Jd. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. John King & Co., Ld. Jessop & Co., Ld. John King & Co., Ld. Jessop & Co., Ld. John King & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. Jessop & Co., Ld. W. H. Brady & Co., Ld. W. H. Brady & Co., Ld. W. H. Brady & Co., Ld.
MAIZE.
Mr. M. R. Meyer Mr. R. I. Meyer B. I. Meyer Do D. G. Sevastopulo Messrs. Ralli Brothers, Ld. , Louis Dreyfus & Co MATCHESS.
Mr. Chas. H. Folmes Messrs Holmes, Wilson & Co., L.J.
,, R. W. Plummer ,, Plummer Bros. & Co., L.J.
MANGANESE ORE.
Mr. R. D. Duttson Messrs. Burn & Co., Ld. Eric Elin. E. D. Sassoon & Co., Ld. Bird & Co. Martin & Co.

[1494]

MICA.

Mr.	E. Lyne		Messrs. Houre, Miller & Co., Ld.
"	A. N. Mookerjee	•••	,, J. D. Jones & Co., Ld.

MOTOR ACCESSORIES.

Mr. W. A. Bungey ... Mesars. Turner, Morrison & Co., Ld., ,, Chas. H. Holmes ... ,, Holmes, Wilson & Co., Ld.

MOTOR CARS.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld.

MYRABOLLAMS.

	THE R 2012 13 O 2	amanan.
Mr. W. Abraham ,, P. H. Burrows- Watson, ,, C. Cleghorn ,, S. A. King	,	A. J. Shellim & Co. Ellerman's Arracan Rice & Trading Co., Ld. Anderson, Wright & Co. Grahams Trading Co. (India), Ld. Ellerman's Arracan Rice & Trading Co., Ld.

			Trading Co., Ld.	
		MAIL	s.	
Mr. H. C. Anscombe		Messrs.	Ellerman's Arracan Trading Co., Ld.	Rice &
,, G. M. Faulkner		,	Steiners, Ld.	
,, Chas. H. Holmes		-22	Holmes, Wilson & Co.,	
,, J. F. Jones			Turner, Morrison & Co	., Ld.
,, S. A. Roberts		21.	Bird & Co.	
. 74.	API	HALEN	E BALLS.	
Mr. R. D. Duttson M. Williams		Messrs.	Burn & Co., Ld. G. Atherton & Co.	
)) Mai ((Minumb		,,		

NEEDLES.

Mr.	R. R. Edward	Messrs.	Roberts, McLean & Co., I
	Chas. H. Holmes	"	Holmes, Wilson & Co., Ld W. H. Brady & Co., Ld.
,,	D. McEwan	,,	W. II. Diady te Co., Eu.

NUTS (Betel & Ground).

Mr. A. J. Shellim ... Messrs. A. J. Shellim & Co.

[150A]

NUX VOMICA.

Mr. E. W. Cave ... Messrs. D. Waldie & Co. ,, C. Cleghorn ... ,, Anderson, Wright & Co. ,, S. A. King Grahams Trading Co. (India). Ld.

OIL (Castor).

Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co. " M. R. Meyer ... Mr. R. I. Meyer. ,, R. I. Meyer ... ,, Do. , J. A. Shellim ... Messrs. A. J. Shellim & Co.

OIL (Kapok).

Mr. M. R. Meyer ... Mr. R. I. Meyer. " R. I. Meyer ... ,, Do.

OIL (Linseed).

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. ,, A. L. Cameron ... ,, Andrew Yule & Co. Turner, Morrison & Co., Ld. " C. V. Elkan " M. R. Meyer ... Mr. R. I. Meyer. " R. I. Meyer ... ,, Do.

,, J. H. Walker ... Messrs. Barry & Co. " A. C. Wright ... ,, Turner, Morrison & Co., Ld. OIL (Mineral).

Mr. W. Abraham " K. Ainslie " L. G. Burns ,, M. R. Meyer ,, F. Wharton ,, A. A. Wise

Mr. W. Abraham

" C. Cleghorn

" R. I. Meyer

Mr. K. Ainslie

., F. Wharton

,, A. A. Wise

,, M. R. Meyer

... Messrs A. J. Shellim & Co. ... F. W. Heilgers & Co. Balmer, Lawrie & Co., Ld ... Mr. R. I. Meyer. ... Messrs. Valvoline Oil Co. ... ,. Andrew, Yule & Co.

OIL (Mustard).

... Messrs A. J. Shellim & Co. ... ,, Anderson, Wright & Co. ... Mr. R. I. Meyer. ... ,, Do.

OIL (Transformer).

... Messrs. F. W. Heilgers & Co. ... ,, Valvoline Oil Co. ... ,, Andrew Yule & Co.

[151A]

OIL CAKE (Castor).

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. " C. Cleghorn ... ,, Anderson, Wright & Co. ... Mr. R. I. Meyer. " M. R. Meyer " R. 1. Meyer ... ,, Do. , D. G. Sevastopulo Messrs. Ralli Brothers. Ld.

OIL CAKE (Linseed) ROTARY QUALITY.

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. ,, A. M. Thomson ... ,, Louis Dreyfus & Co. ,, J. H. Walker ... ,, Barry & Co.

OIL CARE (Linsced).

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. ,, A. L. Cameron ... ,, Andrew Yule & Co. ,, C. Cleghorn ... ,, Anderson, Wright & Co. ", R. I. Meyer ... ,, Do.
", D. G. Sevastopulo Messrs. Ralli Bros., Ld. ,, A. M. Thomson ... ,, Louis Dreyfus & Co. ,, J. H. Walker ... ,, Barry & Co.

OIL CAKE (Rapescod).

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. ... ,, Anderson, Wright & Co. .. C. Cleghorn " M. R. Meyer ... Mr. R. I. Meyer. ,, R. I. Meyer ... ,, Do. , Do. , Do. , Do. Messrs. Ralli Bros., Ld. .. A. M. Thomson ... , Louis Dreyfus & Co.

OILMAN STORES.

Mr. M. Williams ... Messrs. G. Atherton & Co.

PADLOCKS.

Mr. Charles H. Holmes Messrs. Holmes Wilson & Co., Ld. , M. Williams ... ,. G. Atherton & Co.

1524

PAINTS.

"A. C. Wright Trading Co., Ld. Turner, Morrison & Co., Ld. PAINTS (Mitro-Collulose).		Mr.	J. M. Bannerman H. R. Burkinshaw E. W. Cave C. V. Elkan Chas. H. Holmes F. C. Kidd J. Macfarlane T. P. Patchin J. Speller B. Whitcutt	Messrs	Ellerman's Arracan Rice & Trading Co., Ltd. Jessop & Co., Ltd. D. Waldie & Co. Holmes, Wilson & Co., Ltd. Holmes, Wilson & Co., Ltd. Holmes, Wilson & Co., Ltd. Martin & Co. Bengal Telephone Corporation, Ltd. Ellerman's Arracan Rice &	
PAINTS (Nitro-Cellulose).		22			Trading Co., Ld.	
Mr. J. M. Bannerman Messys. Ellerman's Arracan Rice &	Mr I M Donnesses 25 mm					

	C. V. Elkan			Trading Co., Ld.
,,	C. v. Elkan	•••	. ,,	Turner, Morrison & Co., Ld.
"	Chas. H. Holmes		,,,	Holmes, Wilson & Co., Ld.
,,,	J. Macfarlane			Macfarlane & Co., Ld.
,,	B. Whitcutt		,,	Ellerman's Arracan Rice
	A. C. Wright			Trading Co., Ld.
,,	A. O. wright			Turner, Morrison & Co. L.A.

PAPER.

,, Turner, Morrison & Co., Ld.

Mr. E. A. Bellamy ,, A. L. Cameron ,, G. M. Faulkner ,, Chas. H. Holmes ,, A. L. McLatchie ,, R. W. Mellor	Messrs, F. W. Heilgers & Co. " Andrew Yule & Co. " Steiners, Ld. " Holmes, Wilson & Co., Ld. " Balmer, Lawrie & Co., Ld. " F. W. Heilgers & Co.
------------------------------------------------------------------------------------------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------

	w. E. Daney .		Messrs. Shaw, Wallace & Co.
,,	C. Cleghorn		vanace & Co.
"			Anderson, Wright & C.
,,	M. R. Meyer		Mr. R. I. Meyer.
,,	R. I. Meyer		
.,	TO TO TO C		Do.
"	E. K. Price		Messrs. Shaw, Wallace & Co.
,,	D. G. Sevastopul	^	D-11' D wallace & Co.
			,, Ralli Brothers, Ld.
,,	a. Shellim		
,,	A. M. Thomson .		" Louis Drevfus & Co
			" Louis Drevins & Co

[153A]

PENCILS.

Mr. Charles H. Holmes Messrs Holmes, Wilson & Co., Ld.

PERFUME & ESSENCES.

Mr.	Charles H. Holmes	Messrs. Holmes, Wilson & Co., Ld.
,,	R. D. Lemmon	,, Martin & Harris, Ld.
	T F Sutherland	Dα

PITCH.

... Messrs. Turner, Morrison & Co., Ld. Mr. C. J. Fielder

QUICK SILVER.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld.

RED & WHITE LEAD.

,, C. V. Elkan ,, Charles H. Holmes	Messrs. D. Waldie & Co. ,, Turner, Morrison & Co., Ld. ,, Holmes, Wilson & Co., Ld. Macfarlane & Co., Ld.
,, J. Macfarlane	Macfarlane & Co., Ld. Turner, Morrison & Co., Ld.

RICE.

... Messrs. A. J. Shellim & Co.

",	W. E. Bailey P. H. Burrows-		Ellerman's Arracan Rice & Trading Co., Ld.
. ,,	C. Cleghorn M. C. Guzdar S. A. King	 	Anderson, Wright & Co. P. E. Guzdar & Co. Grahams Trading Co. (India), Ld.
		 ~	T Marrow '

,, M. R. Meyer ... Mr. R. I. Meyer. Do.

Mr. W. Abraham

R. I. Meyer J. H. Paterson ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld.

Shaw, Wallace & Co., Ralli Brothers, Ld., A. J. Shellim & Co. E. K. Price ,, D. G. Sevastopulo ,, J. A. Shellim ...

RICE (Bowls).

Mr. Charles H. Holmes: Messrs. Holmes, Wilson & Co., Ld.

[154A]

ROPES (Hemp). ... Messrs. Macneill & Co.

ROPES (Wire).

Mr. A. A. Marr ,, D. M. Stark

		(Wire).
	Mr. C. J. Bollins Messi ,, Charles H. Holmes Capt. Jack ,, Mr. S. A. Roberts ,,	rs. Martin & Co. Holmes, Wilson & Co., Ld. Turner, Morrison & Co., Ld. Bird & Co.
	PO	SIN.
		s. D. Waldie & Co. Turner, Morrison & Co., Ld. Do.
	PHPPP (T	
	RUBBER (Ho	
	Mr. B. R. Edward Messr ,, Charles H. Holmes ,, G. C. Lowe ,, A. Gemmell ,, ,, Ivan Morgan ,,	s Roberts McLean & Co., Ld. Holmes, Wilson & Co., Ld. Burn & Co., Ld. Heatly & Gresham, Ld. Balmer, Lawrie & Co., Ld.
	RUBBER (M	anufactured).
•	Mr. Charles H. Holmes Messr. " J. Florence ", " F. W. Leake ", " G. C. Lowe ", " F. G. Stapleton ", " W. B. Whiteside ",	s. Holmes Wilson & Co., Ld. Dunlop Rubber Co. (India), Ld. British Insulated Cables, Ld. Burn & Co. William Jacks & Co. Dunlop Rubber Co. (India), Ld.
	SADDLERY AND SADD	LERS IRON WONGER
	Mr. Chas. H. Holmes Messra	
	SAI	T.
•	" F. G. Gould "	s. F. W. Heilgers & Co. Grahams Trading Co. (India),
	" W. B. Monair "	Balmer, Lawrie & Co., Ld.
	SALTP	etre.
	", S. A. King "	s. Anderson, Wright & Co. Turner, Morrison & Co., Ld. Grahams Trading Co. (India). Ld.
	n A. Metaxa ,,	Ralli Bros., Ld.

[155A]

SCHOOL SLATES.

Mr.	Chas. H. Holmes M. Williams ,	Messrs. Holmes, Wilson & Co., Ld. ,, G. Atherton & Co.
		SCREWS.
"	H. C. Anscombe H. R. Burkinshaw G. M. Faulkner Chas. H. Holmes J. F. Jones D. McEwan S. A. Roberts	Messrs. Ellerman's Arracan Rice & Trading Co., Ld. , Jessop & Co., Ld. Steiners, Ld. Holmes, Wilson & Co., Ld. Turner, Morrison & Co., Ld. W. H. Brady & Co., Ld. Bird & Co.

SEED (Castor).

Mr.	W. E. Bailey	 Messrs. Shaw, Wallace & Co.
- 11	C Claubana	 ,, Anderson, Wright & Co.
		 ., Turner, Morrison & Co., Ld.
11	M. R. Meyer	 Mr. R. I. Meyer.
,,	R. I. Meyer	 ,, Do
	E. K. Price	 Messrs. Shaw, Wallace & Co.
,,	D. G. Sevastopulo	 ., Balli Brothers, Ld.
		 , A. J. Shellim & Co.
,,	A. M. Thomson	 ,, Louis Dreyfus & Co.

SEED (Cotton).

Mr.		• • •	Messrs. Hoare, Miller & Co., Ld Do.
,,		•••	
,,	M. R. Meyer		Mr. R. I. Meyer.
	R. I. Meyer		" Do
			Messrs. Louis Dreyfus & Co.
	D. G. Sevastopulo		,, Ralli Brothers, Ld.

Mr.	S. A. King	÷	Messrs. Grahams Trading Co. (India)
,,	M. Martin S. Martin M. R. Meyer R. I. Meyer		,, Hoare, Miller & Co., Ld. Do. Mr. R. I. Meyer. Do.
,,	D. G. Sevasto		Messrs. Ralli Brothers, Ld.

Γ 156A 7

SEED (Linseed).

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. W. E. Bailey ,, Shaw, Wallace & Co. A. L. Cameron , Andrew Yule & Co. C. Cleghorn ,, Anderson, Wright & Co. ... M. Martin , Hoare, Miller & Co., Ld. S. Martin ... Mr. R. I. Meyer. Do. M. R. Meyer R. I. Meyer Do. E. K. Price ... Messrs. Shaw, Wallace & Co. D. G. Sevastopulo ,, Ralli Brothers, Ld. J. A. Shellim ... , A. J. Shellim & Co. ,, A. M. Thomson ... ,, Louis Dreyfus & Co. ,, J. H. Walker ,, Barry & Co. SEED (Mowa). Mr. C. Cleghorn ... Messrs. Anderson, Wright & Co. ,, M. R. Mever ... Mr. R. I. Meyer. ,, R. I. Meyer ,, R. I. Meyer ... ,, Do. , ,, D. G. Sevastopulo Messrs. Ralli Brothers, Ld. SEED (Mustard). Mr. M. R. Mever ... Mr. R. I. Mever. ,, R. I. Meyer ... ,, Do. ,, D. G. Sevastopulo Messrs. Ralli Brothers, Ld. SEED (Poppy). Mr. M. R. Mever ... Mr. R. I. Meyer. ,, R. I. Meyer ,, R. I. Meyer ... ,, Do. ,, D. G. Sevastopulo Messrs. Ralli Brothers, Ld. ,, A. M. Thomson ... ,, Louis Dreyfus & Co. SEED (Psyllium). Mr. M. R. Meyer ... Mr. R. I. Meyer. ,, R. I. Meyer ... ,, Do. ,, D. G. Sevastopulo ... Messrs. Ralli Brothers, Ld. ,, A. J. Shellim ... ,, A. J. Shellim & Co. SEED (Rape). Mr. W. E. Bailey ... Messrs. Shaw, Wallace & Co. ,, C. Cleghorn ... Mr. Anderson, Wright & Co. ,, M. R. Meyer ,, R. I. Meyer ... , Do. ... Messrs. Shaw, Wallace & Co. ,, E. K. Price ,, D. G. Sevastopulo ,, Ralli Brothers, Ld. , A. M. Thomson ... " Louis Dreyfus & Co.

Γ 157A 7

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s	EED (Til).
Mr. M. R. Meyer I ,, R. I. Meyer ,, D. G. Sevastopulo I ,, A. J. Shellim ,, A. M. Thomson	., Do. Messrs. Ralli Brothers, Ld.
SEE	O (Other kinds).
Mr. M. R. Meyer I ,, R. I. Meyer ,, D. G. Sevastopulo	Mr. R. I. Meyer. ,, Do. Messrs. Ralli Brothers, Ld.
SEW	ING COTTON.
Mr. Charles H. Holmes ,, D. McEwan	Messrs. Holmes, Wilson & Co., Ld. ,; W. H. Brady & Co., Ld.
SILK	(Raw & Waste).
Mr. C. Cleghorn	Messrs. Anderson, Wright & Co.
	SPELTER.
Mr. Chas. H. Holmes ,, M. W. Lowndes	Messrs. Holmes, Wilson & Co., Ld.
SPIR	IT (Commercial).
Mr. E. W. Cave	Messrs. D. Waldie & Co.
ST	ATIONERY.
Mr. M. Williams	Messrs. G. Atherton & Co.
	STEEL.
Mr. R. H. Brady	Messrs. W. H. Brady & Co., Ld.

Jessop & Co., Ld.

Martin & Co.

Bird & Co.

Do.

Balmer, Lawrie & Co., Ld. Holmes, Wilson & Co., Ld.

Dorman, Long & Co., Ld.

Balmer, Lawrie & Co., Ld.

W. H. Brady & Co., Ld.

Plummer Bros., & Co.

John King & Co., Ld.

H. R. Burkinshaw V. H. O. Herbert

Chas. H. Holmes ...

R. H. Jackson ...

A. C. V. Orrell ...

R. W. Plummer ...

W. R. W. Plummer

L. J. Quine

,, L. C. Salter

J. Symon

S. A. Roberts

STEEL CASTINGS.

 R. H. Brady H. R. Burkinsh H. D. Carson A. Gemmell Chas. H. Holmes R. H. Jackson J. F. Jones S. A. Roberts J. Symon J. S. Young	aw	, " , " , " , " , " , " , " , " , "	W. H. Brady & Co., Ld. Jessop & Co., Ld. Jessop & Co., Ld. Turner, Morrison & Co., Ld. Heatly & Gresham, Ld. Holmes, Wilson & Co., Ld. Martin & Co. Turner, Morrison & Co., Ld. Bird & Co. W. H. Brady & Co., Ld. John King & Co., Ld.
		22	John King & Co., Ld.

Mr. R. H. Brady

STEEL (High Speed).

Mr.	K. H. Brady	Messrs	W. H. Brady & Co., Ld.
,,	H. R. Burkinsh	aw ,,	Jessop & Co., Ld.
			The cost of the cost, 130.
	R. R. Edward	,,	Turner, Morrison & Co., Ld.
,,		,,	Roberts, McLean & Co., Ld.
,,	Chas. H. Holmes	,,	Holmes, Wilson & Co., Ld.
,,	J. F. Jones		The contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract of the contract o
	W. R. W. Plumm	,,	Turner, Morrison & Co., Ld.
,,	T. Te. W. Flumin	ıer "	Plummer Bros., & Co.
	L. J. Quine	,,	John King & Co., Ld.
,,	S. A. Roberts		Bird & Co.
	TP CI CI II		
"	T. C. Buspieton	,,	William Jacks & Co.
,,	J. Symon	,,	W. H. Brady & Co., Ltd.

STEEL (Tools & Implements).

Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld. W. H. Brady & Co., Ld. R. H. Brady ... H. R. Burkinshaw Jessop & Co., Ld.
Turner, Morrison & Co., Ld.
Holmes, Wilson & Co., Ld.
Turner, Morrison & Co., Ld.
John King & Co., Ld. H. D. Carson ... Chas. H. Holmes J. F. Jones , L. J. Quine ... S. A. Roberts ... F. G. Stapleton ... Bird & Co. William Jacks & Co. " J. Symon W. H. Brady & Co., Ld.

STRAW BOARDS.

Mr. G. M. Faulkner ... Messrs. Steiners, Ld. Holmes, Wilson & Co., Ld.

[159A]

STRUCTURAL IRON & STEEL WORKS.

Mr.	H. C. Anscombe		Messrs.	Ellerman's Arracan Rice & Trading Co., Ld.
٠,,	R. H. Brady H. D. Carson			W. H. Brady & Co., Ld. Turner, Morrison & Co., Ld.
ۇۋ دۇ	R. Clarke			John King & Co., Ld.
	Chas. H. Holmes J. M. Jardine,	•••	"	Holmes, Wilson & Co., Ld.
"	M.I. Struct.	E.	22	Jardine, Menzies & Co.
	J. F. Jones A. C. V. Orrell		,,	Turner, Morrison & Co., Ld. Dorman, Long & Co., Ld.
29	S. A. Roberts		"	Bird & Co.
"	J. Symon F. D. Verrill		"	W. H. Brady & Co., Ld. Balmer, Lawrie & Co., Ld.

SUGAR.

Mr.	W. Abraham	 Messrs. A. J. Shellim & Co.
,,	W. E. Bailey	 ., Shaw, Wallace & Co.
,,	Eric Ellis	 ., E. D. Sassoon & Co., Ld
	K. W. Mealing	 ,, Andrew Yule & Co.
	A. Metaxa	 ,, Ralli Brothers, Ld.
	R. I. Meyer	 Mr. R. I. Meyer.
	E. K. Price	 Messrs. Shaw, Wallace & Co.
"	A. M. Thomson	

SULPHUR.

Mr. E. W. Cave		Messrs. D. Waldie & Co.
		., Shaw, Wallace & Co. Planters' Stores & Agency Co.
,, J. M. Leathem	• • • •	,, Franters Biores & rigency Co.

TAMARINDS.

Mr. W. Abraham ,, C. Cleghorn ,, S. A. King		Messcs. A. J. Shellim & Co. ,, Anderson, Wright & Co. ,, Grahams Trading Co. (Ind. Ld.	ia)
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TARPAULINS.

Mr. W. Abraham	Messrs	A. J. Shellim & Co.
, Charles H. Holmes	,,	Holmes, Wilson & Co., Ld.
, R. R. Edward	,,	Roberts, McLean & Co., Ld.
Capt. Jack		Turner, Morrison & Co., Ld.
Mr. T. A. Kay	* **	Birkmyre Bros. J. D. Jones & Co., Ld.
,, Alex Logan	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Bengal Telephone Corporation
,, J. Speller	,,	T.d.

Γ 160A Î

TEA (China).

Mr. E. W. Kember	 Messrs. Brooke Bond India, Ld.
,, J. G. Stewart ,, J. C. Surrey	 ,, Andrew Yule & Co. Harrisons & Crosfield, Ld.

TEA (Indian).

WILL.	W. JJ. ALLISHOUS	 Messis, villers, Liq.
,,	A. N. Baldwin	 " Balmer, Lawrie & Co., Ld.
,,	M. S. Bradby	 ,, Shaw, Wallace & Co.
	M. G. Bucknall	 Do

,, B. Gook ... ,, Do. Lyons (India), L'd. E. D. Sassoon & Co., Ld. ,, J. Elcock ... ,, Planters' Stores & Agency Co.,

| I.d. | Ld. | Martin & Co. | E. W. Kember | ... | Brooke Bond India, Ld. | Shaw, Wallace & Co. | C. F. Moulton | ... | Co. Ld. | Co. Ld. |

, A. J. Peppercorn ... , McLeod & Co. H. R. G. Pierce ... Lyons (India), Ld. G. A. Rainey ... , Balmer, Lawrie & Co., Ld. J. A. Shellim ... , A. J. Shellim & Co.

, J. C. Stewart ... , Andrew Yule & Co. , Andrew Yule & Co. , Harrisons & Crosfield, Ld. Carritt Moran & Co.

TEA CHESTS.

Mr. M. S. Bradby ... Messrs. Shaw, Wallace & Co. .. M. G. Bucknall ... Do.

,, Charles H. Holmes , Holmes, Wilson & Co., Ltd. Bird & Co. , J. M. Leathem ... , Planters' Stores & Agency Co.

, J. M. Leathem ... , Planters' Stores & Agency Co.,
Ld.
G. G. Macgregor ... , Harrisons & Crosfield, Ld.
Andrew Yule & Co.

,, C. W. Miles ... , Shaw, Wallace & Co. , N. Standish ... , McLeod & Co. , A. C. F. Will ... , Brooke Bond India, Ld.

TEA LEAD.

Mr. M. S. Bradby ... Messrs. Shaw, Wallace & Co.

"M. G. Bucknall ... "
"Charles H. Holmes "
"C. H. Jenner ... Holmes, Wilson & Co., Ld.
"Bird & Co.

,, J. M. Leathem ... ,, Planters' Stores & Agency Co.,

[161A]

TEA LEAD .- Contd.

Mr. G. G. Macgregor ... Messcs. Harrisons & Crosfield, Ld. ... Andrew Yule & Co. ... Andrew Yule & Co. ... Shaw, Wallace & Co. ... Shaw, Wallace & Co. ... McLeod & Co. ... McLeod & Co. ... McLeod & Co. ... Brooke Bond India; Ld. ...

TIMBER.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld.

M.I. Struct. E. , Jardine, Menzies & Co. Ld. Capt. Jack ... , Turner, Morrison & Co., Ld. Gillanders, Arbuthnot & Co. , R. W. Plummer ... , Plummer Bros., & Co.

TIM.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ,, John King & Co., Ld.

TIN (Boxes).

Mr. Charles H. Holmes Messrs. Holmes, Wilson & Co., Ld.

TIM (Ingots).

Mr. Charles H. Holmes Messrs. Holmes, Wilson & Co., Ld.

"J. F. Jones ... ," Turner, Morrison & Co., Ld.

"John King & Co., Ld.
"," John King & Co., Ld.

TIN PLATES.

Mr. J. P. Ainscough ... Messrs. Shaw, Wallace & Co. Holmes, Wilson & Co., Ld. John King & Co., Ld.

TOBACCO.

Mr. H. D. Cumberbatch Messrs. Andrew Yule & Co.

TOBACCO LEAF.

Mr. C. Cleghorn Messrs. Anderson, Wright & Co.
M. H. D. Cumberbatch
Messrs. Anderson, Wright & Co.
Andrew Yule & Co.
Grahams Trading Co. (India),
Ld.

T 162A 7

TOBACCO (Manufactured).

Mr. H. D. Cumberbatch Messrs. Andrew Yule & Co.

TOYS.

Mr. Chas. H. Holmes... Messrs. Holmes, Wilson & Co., Ld.

TUBES (Copper & Brass).

Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld.

.. H. R. Burkinshaw ,, G. S. M. Pinkerton

Jessop & Co., Ld. ,, Chas. H. Holmes ... ,, Holmes, Wilson & Co., Ld. ,, John King & Co., Ld.

TUBES (Iron, Steel & Gas).

Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld.

,, Chas. H. Holmes ... ,, W. J. Mason ... ,, " G. S. M. Pinkerton

Holmes, Wilson & Co., Ld. Stewarts & Lloyds, Ld. " John King & Co., Ld.

" F. G. Stapleton ... William Jacks & Co.

TURMERIC.

Mr. C. Cleghorn ,, S. A. King

... Messrs. Anderson, Wright & Co. ... ,, Grahams Trading Co. (India), Ld.

TURPENTINE.

Mr. E. W. Cave ,, C. V. Elkan " A. C. Wright

... Messrs. D. Waldie & Co. ... ,, Turner, Morrison & Co., Ld. Do.

TWINE.

Mr. W. Abraham ,, R. R. Edward ,, A. A. Marr

... Messrs. A. J. Shellim & Co. " Roberts, McLean & Co., Ld. " Macneill & Co.

" A. J. Shellim ,, D. M. Stark

A. J. Shellim & Co.

TYRES (Motor & Cycle).

Mr. J. Florence ... Messrs. Dunlop Rubber Co. (India), I.d. " Charles H. Holmes " Holmes, Wilson & Co., Ld. " W. B. Whiteside ... ,, Dunlop Rubber Co. (India), Ld.

" Macneill & Co.

T 163A 7

VARNISHES.

Mr. J. M. Bannerman ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld. , Chas. H. Holmes Holmes, Wilson & Co., Ld. , F. C. Kidd ... F. W. Heilgers & Co. ,, " C. V. Elkan Turner, Morrison & Co., Ld. ,, J. Macfarlane ... Macfarlane & Co., Ld. , T. P. Patchin ... Martin & Co. , R. W. Plummer ... Plummer Bros., & Co. Do. W. R. W. Plummer , B. Whitcutt Ellerman's Arracan Rice & Trading Co., Ld. Turner, Morrison & Co., Ld. .. A. C. Wright ...

WHEAT.

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. Shaw, Wallace & Co.
Do.
Mr. R. I. Meyer. , W. E. Bailey

,, F. C. Fyffe ,, R. I. Meyer

" W. B. Monair ... Messrs. Balmer, Lawrie & Co., Ld. " E. K. Price ... " Shaw, Wallace & Co.

,, Ralli Brothers, Ld. " D. G. Sevastopulo , A. M. Thomson ... , Louis Dreyfus & Co.

WHITING.

Mr. C. V. Elkan ... Messrs, Turner, Morrison & Co., Ld.

WIRE (Barbed).

Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld. Jessop & Co., Ld. ,, H. R. Burkinshaw ... Holmes, Wilson & Co., Ld. ,, Chas. H. Holmes Turner, Morrison & Co., Ld.

,, J. F. Jones ... Bengal Telephone Corporation ,, H. Luson ... Ld.

Planters' Stores & Agency Co., ,, J. M. Leathem ... Ld.

[164a]

WIRE (Brass & Copper).

Mr. H. C. Anscombe		Tradin	g Co., Tid		
,, C. R. Bland	, ,,	W. T. I	Tenley's	Telegra	anh
		Works C	o., Ld.		.F
,, Chas. H. Holmes	. ,,	Holmes, W	ilson & C	o., Ld.	
,, J. F. Jones	,,	Turner, Mo	orrison & (Co., Ld	١.

., F. W. Leake British Insulated Cables, Ld. ., H. Luson Bengal Telephone Corporation, Ld.

British Insulated Cables, Ld.

WIRE (Iron, Galvanized).

Mr. H. C. Anscombe ... Messrs. Ellerman's Arracan Rice & Trading Co., Ld. ,, H. R. Burkinshaw Jessop & Co., Ld. ,, Chas. H. Holmes ... Holmes, Wilson & Co., Ld. ., .

,, J. F. Jones ... Turner, Morrison & Co., Ld. ,, H. Luson Bengal Telephone Corporation.

WIRE (Nickel).

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ,, J. F. Jones ... , Turner, Morrison & Co., Ld.

WIRE (German Silver).

Mr, Chas, H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ., J. F. Jones ... ,. Turner, Morrison & Co., Ld.

WOOL.

Mr. W. Abraham ... Messrs. A. J. Shellim & Co. ,, F. G. Gould ,, Grahams Trading Co. (India), ... Lid.

WOOL (Berlin).

Mr. M. Williams ... Messrs. G. Atherton & Co.

VARN (Art Silk).

Mr. D. McEwan ... Messrs. W. H. Brady & Co., Ld.

「 165A]

WARN, COTTON (Indian).

Mr. J. A. Edwardes Evans Messrs. Hoare, Miller & Co., Ld. ., E. D. Sassoon & Co., Ld. Eric Ellis " M. C. Guzdar P. E. Guzdar & Co., ,, Shaw, Wallace & Co. W. H. Brady & Co., Ld. " A. L. Lyell ... ,, " D. McEwan

YARN, COTTON (Manchester).

Mr. J. A. Edwardes Evans Messrs. Hoare, Miller & Co., Ld., D. McEwan ... , W. H. Brady & Co., Ld.

VARN (Spun Silk).

... Messrs. W. H. Brady & Co., Ld. Mr. D. McEwan

YELLOW METAL.

Mr. Chas. H. Holmes ... Messrs. Holmes, Wilson & Co., Ld. ., E. D. Sassoon & Co., Ld. ,, Eric Ellis Turner, Morrison & Co., Ld. .,, J. F. Jones The Bombay Co., Ld. " M. W. Lowndes ... Gillanders, Arbuthnot & Co. , B. E. Mallock ... W. H. Brady & Co., Ld. ,, D. McEwan

ZINC.

... Messrs. E. D. Sassoon & Co., Ld. Mr. Eric Ellis Holmes, Wilson & Co., Ld. Turner, Morrison & Co., Ld. ,, Chas. H. Holmes ... " J. F. Jones ... The Bombay Co., Ld. " M. W. Lowndes ... Plummer Bros., & Co. .. R. W. Plummer ...

ZINC ASHES.

... Messrs. D. Waldie & Co. Turner, Morrison & Co., Ld. Mr E W. Cave ., J. F. Jones

BENGAL CHAMBER OF COMMERCE.

RULES AND REGULATIONS

OF

THE PROVIDENT FUND.

Adopted at the Annual General Meeting of the Chamber held on Wednesday, the 27th February 1907.

 These Rules and Regulations shall take effect as from the 1st day of January 1997.

 "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, bonus, commission, or other remuneration or profit whatever, uncertain in amount, or derived by any employé by any means outside his ascertained salary.

3. The 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 remuneration of the Committee of Management or Managers (to be from time to time 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 already nominated on the date aforesaid or who at any time or from time to time hereafter may be nominated by the Committee as an employé who is to be permitted to take the increased benefits, shall contribute a sum equal to 10% on the amount of his salary.

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 aubscription 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 employe 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 frieding of the Committee at which they are made, and shall be recommunicated to the employee concerned. An employee's rights

of election (if any) shall run from the date on which he receives notice of his nomination.

†7. Deleted.

- 8. The subscription of any employé absent on leave or furlough shall, during the period of such absence, be assessed on the salary allowed, during such absence, but any employé aball be at liberty, subject to the consent of the Committee, to subscribe on the full amount of the salary, if desired, provided notice in writing of such desire shall have been given by him to the Committee prior to the due date for payment of salary next after such employé shall have obtained leave or furlough.
- 9. For and in respect of each complete year ending with the 31st day of December, the Chamber shall contribute to the Fund a sum equal to the aggregate amount of the subscription of all the employés of the Chamber for such year and shall pay the same to the credit of the Fund, but the Chamber may at any time cease and withdraw contributions in respect of any employé whose interest in the Fund shall have been transferred, assigned, attached or otherwise dealt with or affected as indicated by Rule 24 and thereupon all moneys standing to the credit of such employé represented by or referable to contributions by the Chamber and the interest thereon shall on demand be refunded by the Trustees to the Chamber.
- 10. The Committee shall, from time to time, pay into the Bank of Bengal at 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 Secretary of the Chamber.
- 11. All moneys not immediately required for the purposes of the Fund shall be, from time to time, invested by the Trustees in the name of the Bank of Bengal (who shall hold same in safe custody

†Deleted by the Committee on the 28th April 1981.

^{*6 (}b) was added by the Committee on 19th February 1929.

on behalf of the Trustees) at their discretion in any of the following securities that is to say—any of the Rupee or Sterling securities of the Government of India or any securities, the interest on which is or shall be guaranteed by the Government of India, or in the bonds, debentures, securities of, or issued by, any public, municipal or local body or authority in India, or in the fully paid-up stock or shares of any of the Presidency Banks in India with power for the Trustees, at their discretion, from time to time, to vary or transpose such investments into or for others of any nature hereinbefore authorised. No Trustee shall be liable for any loss arising from or contingent upon any such investment, unless it has been occasioned by his negligence or fraud.

12. The Trustees shall, from time to time, upon the written requisition of the Managers, pay to them such sum or sums as may be required for the purposes of these Rules and Regulations, and shall, if necessary, raise the moneys required for same by a sale of the securities held by the Trustees, or of a sufficient part thereof or by 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 having ascertained the amount available for division among the members arising from the interest accrued on securities, any sums forelied to the Fund under these Rules and Regulations, and all other moneys, (if any) that should properly be brought into account less the necessary expenses of management as provided by Rule 3, the Managers shall provisionally credit each employes, 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 said 31st December, of the total net investments and securities held by or belonging to the Fund, including interest up to the same day on any Securities, on which interest is usually calculated on sale or transfer thereof, and after

deducting the payments made therefrom, and providing for debts and ascertained liabilities, paid or incurred, respectively, agreeably with these Rules and Regulations, the Managers shall forthwith debit or credit, as the case may be, the account of each employe in the books of the Fund with a share of the difference between the ralue as appearing from the last preceding valuation recorded in the said books and the them 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 employed on the said 31st December.

15. A statement of account of each employé shall be made up to the 31st December of each year, and each employé shall be required to certify in writing upon such account that the amount therein shown, as standing to his credit, is correct.

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

17. On the death of any employé, while in the service of the Chamber the Managers shall subject to these rules pay to his Executors, or Administrators, or to the grantee of a succession certificate the amount standing to his credit in the books of the Fund on the 31st day of December preceding such death, and shall also pay to his Executors or Administrators, or to the grantee of a succession certificate the amount in full of his paid-up subscriptions for the then current year.

18. On the voluntary resignation or retirement of any employé from the service of the Chamber without the existence of any cause justifying his dismissal, the Managers shall pay to him the aggregate amount subscribed by him to the Fund and the amount (if any) standing to his credit for interest, and shall in respect of the balance standing to his credit in the books of the Fund on the 31st day of December preceding such resignation or retirement, pay to him

one-twentieth part of such balance for each completed year of service from the 1st January 1907,

- 19. In case of any employé becoming permanently incapacitated owing to injury sustained whilst in the service of the Chamber, or in case of the resignation or retirement with the previous written sanction of the Committee of any employé owing to illness, old age or any other reason considered adequate by the Committee and so certified in writing by them, the Managers shall (subject to the provisions of these Rules) pay to such incapacitated, resigning or retiring employé, the amount standing to his credit in the books of the Fund on the 31st day of December preceding such incapacity, resignation, or retirement, and also (subject as aforesaid) the full amount of his paid-up subscriptions for the then current year, together with such sums as are provided for under Rules 9 and 18.
- 20. If any employé shall be dismissed from the service of the Chamber, the Managers shall (subject to these rules) pay to him the aggregate amount only subscribed by him to the Fund, without interest, and the balance if any, of all moneys then standing to his credit in the books of the Fund shall (subject as aforessid) upon such dismissal be forfeited to the use of the Fund, and shall be dealt with accordingly: provided also that the Managers may at any time, with the consent of the Committee, pay to any such dismissed member the amount to which he would have been entitled under Rule 18, if he had voluntarily retired from the service of the Chamber and had not been dismissed.
- 21. The Chamber shall have a first and paramount charge upon the amount 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, damages, 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

of the Fund such moneys shall be paid only to the Executor, or Administrator, or to the grantee of a succession certificate of the deceased member, on the production to the managers of Probate of the Will or of Letters of Administration or of a succession certificate to the estate of such employé.

23. In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased member, for the purpose of obtaining free of stamp duty a grant of Probate or Letters of Administration, or succession certificate or any other purpose, such certificate shall be in the following form:—

No............... BENGAL CHAMBER OF COMMERCE PROVIDENT FUND.

It is hereby certified that the balance standing in the books of the Provident Fund of the Bengal Chamber of Commerce,

of the create of	ove on the
day ofwas Rupees	
dated thisday of	19
Entered	
Examined	
Managers.	

24. No employé shall be entitled to draw money from the Fund against his interest in it, or to transfer or assign, whether by way of security or otherwise howsoever, his interest or any part thereof in the Fund, and no such transfer or assignment shall be valid, and the Managers, Trustees, or Committee shall not recognise or be bound by notice to them, respectively, of any such transfer or assignment, and all moneys standing in the books of the Fund to the credit of the employé so transferring or assigning his interest as aforesaid shall forthwith be forfeited as from the date of such transfer or assignment to the use of the Fund, and be dealt with transfer or assignment to the use of the Fund, and be dealt with

accordingly, and further, if any prohibitory order or attachment or process of the Civil Court, be served upon the Trustees, or the Committee or the Managers, or any of them, or any person on their behalf, by which any moneys standing to the credit of any emphloyé in the books of the Fund shall be attached, or be ordered to be paid into a Civil Court, or be ordered to be withheld from such employé, such moneys shall forthwith be forfeited to the use of the Fund, and be dealt with accordingly: provided that the Committee shall be at liberty, if the Committee in their uncontrolled discretion shall so think fit at any time thereafter, to give such moneys or any part thereof for the benefit of such employé or his wife, children, or relations, and the Managers shall deal with such moneys accordingly on the written requisition of the Committee.

- 25. The Chamber undertakes to hold every Trustee indemnified against all proceedings, costs and expenses, occasioned by any claim in connection with the Fund, not arising from his negligence or fraud.
- 26. It shall be lawful for the Committee, from time to time and tany time hereafter, in writing under their hands, to alter, vary, modify, re-make, rescind, or add to these Rules and Regulations, or any of them, but so that no such alteration, variation, modification, re-making, rescission or addition shall affect the rights of any employé with respect to the Fund.
- 27. If any dispute shall at any time arise between the Managers or the Trustees for the time being of the Fund on the one hand, and any employé or any Exceutor, Administrator or next-of-kin of any employé or any person claiming as such next-of-kin or in any other capacity, on the other hand, regarding these Rules and Regulations and the interpretation thereof, or any matter arising thereout or connected therewith, then and in every such case the matter in dispute shall be referred in writing to two Arbitrators, and such reference shall be deemed to be a submission to arbitration within the Indian Arbitration Act, 1899, or any statutory modification or re-enactment thereof, for the time being in force, the provisions whereof shall apply as far as applicable.

[175A]

I hereby declare that I have read the foregoing Rules and Regulations of the Provident Fund of the Bengal Chamber of Commerce and that I agree to be bound by them.

Date the	day of	19	9
Name in full			
Date of birth			
Nature of appointmen	t		
Date of joining service	:e		
Salary per mensem,	Rupees		
Signature			
Witness			

[1771]

CHAMBER RULINGS.

INDEX.

• '				
Agent-should return discount on ins	urance to	constituer	nts	3
Broker-general liability				11
Cargo-ship in position to give notice	of reading	ess for ou	tward	7
Discount-Agent to return discount or	insurance	to consti	tuents	3
Holidays-as to the fixing of				4
Insurance-discount on, to be returne	d by agent	to consti	tuents	3
Inward Freight-definition of				1
Jute Marks—value of				10
Lay-days-under Coal Charters-Stee	mèrs			13
Lay-days count under certain conditi	ons while	vessel is	in the	
stream		•••		2
				11
Mercantile contracts-Sundays and	Charter-Pa	rty Holid	ays m	12
relation to			•••	
Ocean freights-Rate of exchange for	payment o	of	•••	14
				6
Rate of exchange for payment of occ	an freights	3		14
Running days-definition of				4
Salt-Indian maund used for weight	nent of			8
Chipment werehousing at jetties do	es not con	stitute a		- 5
Shipment at Diamond Harbour-to	be deemed	and ac	cepted	
as Calcutta shipment		•••		9
Steamers' Lay-days under Coal Cha-	rters			13
Sundays and Charter-Party Holidays	in relatio	n to mer	cantile	12
contracts	***			4
Working days of the Port		•••	•••	4

[179A]

CHAMBER RULINGS.

1

When two-thirds of a ship's inward freight was payable at home and one-third in Calcutta, it was held that "inward freight" meant "the freight collected in Calcutta".

2

There being nothing to the contrary in the Charter-Party, 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.

8

An agent should return to his constituents any discounts allowed on insurance.

4

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

"Working days" exclude Sundays, Christmas Day, Good Friday and such gazetted public holidays as may be declared by the Bengal Chamber of Commerce as holidays recognised by the Chamber under Charter Parties and Shipping Orders.

"Weather working days": The Committee of the Chamber will, in consultation with the Collector of Customs, decide what may or may not be considered a weather working day.

After a vessel goes on demurrage, all time counts.

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

5

There is no custom of the port which would make warehousing at the jettles a shipment according to the custom of the port.

made this extension of the Port necessary.

The following rule, which has met with almost unanimous support, is recommended by the Committee of the Bengal Chamber of Commerce for general adoption:—

"Unless specified in the Charter-Party or Shipping Orders, steamers or sailing vessels cannot demand of the consignee to take delivery of, or fill up cargo, except within the limits of the Port, as set forth in the Notification of the 18th August 1879 of the Government of Beneal"

- 7

So long as a ship is ready to take in the stipulated quantity of cargo continuously, she is in position to give notice of being ready for outward cargo, no matter if 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 = lbs.

9

Shipments at Diamond Harbour.—In cases where, for mutual convenience arrangements are made to put cargo on board vessels at Diamond Harbour, to the tween Calcutta and Diamond Harbour, shipments so made shall be deemed to be, and shall be accepted, as Galcutta Shipment.

[Note.—This rule is not believed to be binding on the other side without express arrangement to that effect.]

10

Value of Jute Marks.—In a suit (No. 270 of 1892) tried by Mr. Justice Travelyan on 18th January 1893, for damages on account of the non-acceptance of 1,000 bales jute a question of the value of the jute mark was raised—on this point the Judge said.—

"It was suggested on behalf of the plaintiffs that, if the bales "were marked (mark given) and contained jute cuttings

[181]

"of any class, they would be sufficient to satisfy the "contract. This would be turn if the expression—Just cuttings marked (mark given) has no meaning in the "market. If on the other band, it has any such "meaning then the plaintiffs must, under the terms of "section 113 of the Indian Contract Act, be taken as "guaranteeing that the goods supplied were what is "commercially known by that description."

Section 113 of the Indian Contract Act, IX of 1872, is as under ;

113—When goods are sold as being of a certain denomination, there is an implied warranty that they are such goods as are commercially known by that denomination, although the buyer may have bought by sample, or after inspection of the bulk.

Explanation.—But if the contract specifically states that the goods, though sold as of a certain denomination, are not warranted to be of that denomination, there is no implied warranty.

The Committee understand, as the invariable custom of the jute trade, that a certain mark carries with it, unless specifically contracted for otherwise, a certain guarantee of quality with a reasonable divergence ruled by crop and period of delivery.

11

General liability of Brokers.—A reference having been made 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 Mercontile Contracts.—Goods falling due for delivery on Sunday or or 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) enferced outwards at the Custom House, and (b) until she is within the limits* of the Port as defined in the amended Notification No. 18-Marine of 22nd January 1921 of the Government of Bengal,

(2) Half a lay-day shall be counted, when loading is completed by mid-day. Should work be carried on after mid-day, a whole day shall be counted.

14

Rate of exchange for payment of ocean freights, steamers' hire and demurrage.—All ocean freight and all steamers' hire payable in Calcutta shall, unless otherwise arranged, be calculated at the rate of exchange for demand drafts as certified daily by the Associatcial Exchange for the property of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the con

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 one 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 cast across the river Hooghly from a piller at the southern boundary of Messrs. D. Waldis and Company's Chemical Works and Distillery at Komagar in the District of in the Company's the Company's the Company's the Company's the Company's the Company's the Company's the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Company of the Compa

Parganas.

On the South—A line drawn from a measury piller pileod at the mouth of the Bodge-Bodge blad to a pillar on the right bank (Bowerh side). The limits of the Port included) bearing northwest of the first named pillurman of the trive Hooghly and the shrest between the first mand pillurman of the trive Hooghly and the shrest thereof as are within 50 coulty by the Middlerpero Bodge, and the sight lands comprised in the area coupled by the South of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the street of the str

[188_A]

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	THE COM	MANDING O	FFICER OF T	HE
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			the shippers red one of the Of	
	Marks and Numbers.	Number of packages.	Description of goods.	_
				- 4

[185A]

CONVERSION OF STERLING FREIGHT INTO INDIAN CURRENCY.

The following Resolutions were adopted at a General Meeting of the Chamber, held on the 17th January 1882.

That the resolutions adopted, 31st May 1876, respecting conversion into Indian currency of sterling freight and commission thereon be hereby rescinded and that the following Resolution be substituted in their stead with immediate effect, viz.

- 1. "The in the absence of any stipulation to the contrary, sterling freight payable in Calcutta, including differences of freight adjusted in Calcutta, and all commission on sterling freight made payable at Calcutta, and all commission on sterling freight made payable at Calcutta or there brought into account, shall be reduced into Indian money at the rate of exchange for Bank Bills on London on demand which shall have been current on the mail day next pre-ending the day when the amount to be dealt with shall be ascertained.
- "That, in the absence of anything to the contrary expressed, the words 'current rate of exchange shall be held to mean the rate current for Bank Bills on London payable on demand.
- "That, for the purposes of charging commission or adjusting differences, freight expressed in dollars (American) shall be converted into sterling at a uniform rate of fifty pence per dollar."

H. W. I. WOOD, Secretary.

CONFERENCE BILL OF LADING.

Extract from Proceedings of a Special General Meeting of the Bengal Chamber of Commerce, held on 26th May 1880.

The Chairman said he would move the following Resolution :-

"That the form of Bill of Lading—Calcutta to United Kingdom—agreed on in London on 11th April 1881 by a Committee of shipowners, and merchants, and copy of which is lodged with the Secretary of the Bengal Chamber of Commerce, be adopted for all ports, whether in the United Kingdom or otherwise."

At the suggestion of Mr. W. H. McKewan, the following words were added to the resolution; "as from 1st January 1887".

Mr. James Stevenson seconded the Resolution.

It was then, as amended, put to the Meeting and carried.

This Resolution was, on the motion of Mr. W. Bleeck, Vice-President, seconded by Mr. George Yule, confirmed at a Special General Meeting of the Chamber of Commerce, held on the 27th November 1886

> S. E. J. CLARKE, Secretary.

[187A]

CONFERENCE BILL OF LADING.

Printed from a signed copy of Bill of Lading, dated 11th April 1881, agreed on in London by Committee of Shipowners and Merchants, and lodge seretary, Bengal Chamber of Commerce. Shipowners and Merchants, and lodged with the Sec-

SAILING SHIP BILL OF LADING-CALCUTTA TO UNITED KINGDOM.

Shipped in good order and condition.	, by
on board the Ship	wnereoi
lying in the Port of	
and bound for	7

.....being marked and numbered as per margin, and to be delivered in the like good order and condition at the aforesaid

To be delivered in the like good order and condition at the aforesside to port of...

The Act of God, the Queen's enemies, loss or damage from fire on board, in hulk or craft or on shore; and act, neglect or get a dataly inhelensers of Philic Markes or country the property of the state of the country of the state of the country of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state default whatsoever of Pilots, Master or crew in the navigation of the ship in the ordinary course of the voyage and all and every the dangers and accidents of the seas and rivers, and of navigation of whatsoever nature or kind excepted.

or to his or their Assigns. Freight to be paid for the said goods at

£ the rate of..... without discount but otherwise subject to the customary mode of subject to the customary mode of payment. Average as accustomed. In the event of claim for short a delivery, price to be the market price of the day at port of discharge on the day of the Ship's reporting at the Custom House, less charges 25 Rand brokerage.

BEB Weight, contents, and value unknown.

En witness whereof the Master or Agent of the said Ship tn mitness whereof the Masser of Agent of Bill of Lading bas signed. The Master's copy, all of this tenor and date, one of the work of the Master's copy, all of this tenor and date, one of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the work of the wo

Dated at Colcutta.

[189_A]

SCHEDULE OF COMMISSION CHAR	275			10	On angeoring Agintic Engineents for a ship to the Magnitius	
Retrised and adopted by a Special General Meeting of the Reag of Commerce hild on the 26th February 1892, with spect from 1. On the ask, purchase or shipment of Ballion, Gold Du or Coin 2. On the purchase (when in funds) or sale of Raw Silk, Si piece-goods, Opium, Pearly, Propions, Stores are Level-	al Chamber that date. it, 1 per cent			19.	On engaging troops for a ship to Great Britain or elsewhere, on the gross amount of passage money for rank and file 24 On realising inward freight, inward troop, emigrant, or cabin	or cent
3 On the purchasing ditto when funds are provided by ti Agents 4. On the sale or purchase of all other goods, the Commission all cases to be charged upon the gross amount of sale	10 5			21.	passage money. On landing and re-shipping goods from any vessel in distress, or on landing and selling by autotion damaged goods from any such versel, and acting as Agent for the Master	
	5				on behalf of all concerned—on the declared value of all such goods as may be re-shipped, and on the net proceeds of all such goods as may be publicly sold 25 to 5	
On accepting Bills against consignments				22	If Opium, Indigo, Raw Silk or Piece-goods 11 to 21 If Treasure, Precious Stones or Jewellery 2 to 1 On effecting insurance whether on lives or property 21	
all property of like description				23.	On settling insurance claims, losses and averages of all classes, and on procuring returns of premium 21	.,
 On goods and treasure consigued and all other property of any description referred to agency for sale, whether ad- vanced upon or otherwise, which shall afterwards by withdrawn and the shall afterwards by 					On drawing, purchasing, selling or negotiating Bills of Exchange 1 On debts or other claims when a process at law or arbitration	.,
very to others and so delivered on invoice amount a					is incurred in claiming them 21 Or if recovered by such means 5	
10. On making advances or procuring loans of money for com- mercial purchases, when the aggressive	. l com.			27.	On Bills of Exchange returned dishonoured 1 On collecting house-rent 2½ On shing dishuraments 2½	"
11. On ordering or receiving and delivering	24 per cent.		-	28. 29.	On calicing Bottomry Bonds or negotiating any loan on realising Bottomry	
the fulfilment of contracts, or on the shipment of goods, where no other commission is derived 12. On guaranteeing Bills, Bonds or other engagements and on becoming sequities for advantagements.					On granting letters of Credit 1 On sale or purchase of Government Securities and Bank or other Joint Stock Shares and on every exchange or transfer,	,,
Government for the disbursement of public				32.	not by purchase, from one class to another	
14. On the management of Ratates for Paradis	24 24	- 1			Joint Stock Shares on the market value 5	
15. On chartering ships or engaging to	25				Balance brought forward) upon which no commission amounting to 5 per-cent. has been charged *	
16. On advertising at the Agents for Commission	24 ,,				Brokerage when paid is to be separately charged. S. E. J. CLARKE.	
whether the same shall pass through the Agents hands					Secretary	
17. On procuring freight for a ship by Shipping Order or Charter, or on procuring employment for a ship on monthly hire or acting as Accept to the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control o	21, ,.					
monthly hire or acting as Agents for Owners, Captains or Charterers of vessel, upon the gross amount of freight brokenge inclusive						

[191_A]

Tonnage Schedule and Measurement Rules for the Port of Calcutta.

(Adopted at Special General Meeting of the Chamber held on the 25th February 1921.)

	ARTICLES.			Cwt. per ton Nett.	Cabic feet per ton
Aniseed in bags				8	
Barley				20	1
Beeswax				20	1
Betel-nut				20	1
Bones, crushed				20	50*
Bones, crusned	***			20	1
Borax	***		***	20	
Bran Bran	***	***		14	1
	***	***			50
Bristles		***		ad valorem	ad valoren
Bullion	•••	***	***		50
Camphor in case		***		***	50
Carbonate of Pot		***		112	
Cardamoms in re		***	***	8	1 22
	boxes	***		***	50
Carpets					50
Cassia in boxes		***		12	
Castor seed				15	100
Chillies (dry) in	bags or b	undles		8	
Chirretta in bun	dles	***		443	50
Chrome ore				20	
Cloves in bags			1	8	1
					50
Coal				20	1
Cochineal				20 .	50
Coffee in bage	***	***		18	
	***	***		10	1
Coir in dholls	***			20	
Coke	***	•••		12	
Copra	***	. ***		20	
,, cake or co	coanut c	nke		20	
Copper ore		***			
Coriander seed		***		12	***
Corundum ore				20	60
Cotton	***	***		2**	
,, seed			}	14	
Cowries		***	1	20	***
Cummin seed		***		8	***
Cutch in bags		***		18	***
	•••				(50
			- 1		not
,, ,, cases	***	***			exceeding
					20 cwt. gross
Dates (wet)				20	1
				16	
Dholl or dhal				20	
Fibres, all sorts					50
Garlie & onions	in hear	***	:::	12	
		***		16	1
Ginger	***			20	
	***	***			50
Gum in cases	***	***		20 cwt. gross.	50*
Gunnies		***		20 CWI. Broad.	50
Gunjah	***	***			50
Hemp in bales		***			50
Hides in bales					50
Hide cuttings is		***		***	

*At steamers' option.

	ARTICLES			Cwt, per ton Nett.	Cubic feet per ton.
	40.0				
Hoofs, cow &	buffalo ho	rns & h	orntips,	20	İ
Hoofs, cow &	buffalo ho	rns & he	ratips,	20	
in bags or in Horns, deer, in	ı bundles		- 1		50
Indigo	nuds or m	oanates		***	50
Jute	***				50 50
Kapok	***				50 .
Lac, button, se	ed, stick	and she	llae, in	. 14	
Lac, betton, see	d, stick	and she	llac, in	16	-
Lac, kirie lac, or	lac refuse	, in bags		20	50
Lac dye, in case	5				50 .
Leather, in case:	or bales			20	22
Lentils			- :::	20	50
Linseed		:		20	
Maize Manganese		**		20 20	
Mica, tale, in ca	POS		:::	20 cwt. gross,	
Mother of pearl,				20 cwt. gross,	
Mowah seed Molasses				20	
Munject dye, in				20 cwt. gross.	50
Mustard seed	211		/	20	
Myraboltama, wl Niger seed	iole or cru	shed		20	
Nux vomica seed	١		:::	20	
Nutmeg», in case Data		***			50
Oil, in cases		***	***	16	
" in casks or d	rums		:::	***	50 50
" essential " seed cake				ad vilorem	ad valorem.
)pinm		***		20	***
Paddy			::.	per chest 16	per chest.
ess	***	***		20	
Pepper long		***	***	12	
Pig iron & Pig le	ad			14 20	
oppy seed sattans for dunn		161		20	***
Red wood for du	ngo maga			20 20	50°
tape seed				20	50°
lice lope in coils or	handles	***		- 20	***
Unbber, in cases	···	44.			50
ialt		100	:::	20	50
afil wer al-ammoniac, in	hogg en h				50
altpetre		oxes	•••	20 cwt gross.	-
spanwood for dr	unnge		:::	20	50*
einm, in hates ilk new; in bales		•••			50
in cases or h	ales	***		10	
, chussum			- ::: -	:::	50 50
,, waste'	***				. 50

*At steamers' option.

	ARTICLES.		j	Owt, per ton Nett	Cubic cet per ton.
ilver specie and				ad valorem.	ad valorem
oap, in bags	***				50
" in cases				20	
agar	***	•••	•••	20 owt. gross.	
kins, in casks	***				50
, in bales	. ***	***		20 cwt. gross.	
amarind, in car	sks or case	8			
allow	***			20 ewt. gross.	50
ea	***	***		16	
. waste as	broken st	owago			
il seed		***		20	50
imber				***	50
obacco, in case	s or bales			272	
urmeric		***		. 16	50
wine, in cases				***	
lax				20	
heat				20	
/olfram				20	27
Vool					50

All unenumerated articles at 50 cubic feet or 20 cwt. gross at steamers' option. Goods in casks or cases to be calculated at gross weight when paying freight by weight.

Measurement and, when necessary weighment, shall be made by the Bengal Chamber of Commerce, Licensed Measures Department, in accordance with their rules, and their certificate shall be final and freight shall be payable in accordance therewith.

Deadweight.—The term Deadweight shall be understood to mean the following articles only—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl & Peas.

At a Special General Meeting of the Chamber held on the 4th of October 1883 the following Resolution was adopted:

- "That Rule I under the Chamber's Tonnage Schedule be altered as follows, in accordance with the Resolution proposed and adopted by the mercantile community at their meeting on the 3rd July 1883, and in accordance with the notice issued by the Chamber of Commerce on the 4th July 1883, under Rule 23 of the Chamber,"
- That where freight is payable by measurement, measurement be by sworn measurers, to be placed under the direction of the Bengal Chamber of Commerce.
 - 2.—That measurement be taken at place of shipment, i.e., exporting wharf, jetty or press-house, where adjacent to place of shipment, at measuring Superintendent's discretion, but only whilst the bales are actually being removed in course of shipment.
 - 3.—That such measurement be final,

- 4.—That in cases of shut-out cargo, or cargo transferred from one vessel to another, original measurements to hold
- 5.—But that any cargo re-landed be re-measured.
- 6.—That measurement be taken at the largest part of the bale, inside the lashing on the one side, and outside on the other.
- 7.--That the measurement of jute shipped without measurenat the measurement of Jute supper without measurement shall be entirely at shipper's risk, and that measurement be a matter of special arrangement between the shippers and ship. Further, that all expenses connected with the measurement thereof, be payable by the shippers.

8.—That all cotton and other baled cargo arriving at the East Indian Railway Company's terminus at Howrah, for shipment direct by boat, be measured by the sworn measurers in the Railway Company's sheds, while being removed in actual course of shipment.

- 9.—That all baled cargo pressed at, or exported from, any of the press-houses, to which a sworn measurer may be attached, be treated in the manner as jute, and as provided for in the 2nd Resolution.
- 10.—That gunny bales packed at, or exported from, mills within the limits of the port, be also measured as described in the 2nd Resolution.
- 11.—That gunny bales or other cargo exported by boat, direct ast gunny bases or other cargo exported by boat, unco-from outside the limits of the port, be measured by the sworn measurers on the deck of the ship or alongside, but it shall be optional with outside mills and press-houses to make arrangements with the Managing Committee, on such terms as may be mutually agreed on, for the attendance of sworn measurers, at agacear on, not one assendance or sworn measurers, as their ordinary shipping wharves for measurements in accordance with Rule 2.
- 12.—That all baled, cased, or other cargo not provided for in any of the foregoing Resolutions, and which at present is measured on this side, under any of the tonnage as measured on unus sue, unuer any or the volumes as schedules now in use in the port or which may require to be measured on this side, by a special arrangement made between shippers and ship, that all such cargo be measured on the Custom House wharf (if for exbe measured on the Custom House what in the port by boat) or in the jetty sheds (if for shipment through the jetties) by the sworn measurers.
- 13.—That for the present the sworn measurers to be appointed to carry out this scheme, be placed under the direction of a representative Committee, to be nominated by the Committee of the Chamber of Commerce,

[195_A]

- 14 -That the charge for measurement be defrayed by the
- At a Special General Meeting of the Chamber, held on the 29th November, 1883, it was resolved-
- That for Gunny Bags and Gunny Cloth the ton shall be 50 cubic feet not exceeding 2,240 lbs. "gross".
- That the term "Dead Weight" shall be understood to mean the following articles "only":—Sugar, Saltpetre, Rice, Wheat, Gram, Dholl, Peas and all Metals.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements.

2	Colombo.	Bominy.	Goehin & Malabar Goast Ports.	Karachi,	Madras and Coca- nada,	Rangoon	Singa- pere and Penang.
Anvicus.	Steamer,	Steamer.	Ship or Steamer.	Stenmer.	Ship or Steamer,		Ship or Steamer.
	To the ton.	To the	To the ton Nott.	To the ton.	To the ton. Nett.		To the ton.
Arctin of lines in double bars or drauss Agras (Weele) weed, in lune Life Angal, i.e. native or lune Life Angal, i.e. native or lune Life Angal, i.e. native or lune Life Angal, i.e. native or lune Life Angal, i.e. native or lune Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Life Angal Li	S cwt, D	11 cwt, 10 cwt, 8 cwt, 16 cwt, 16 cwt, 15 cwt, 10 cwt, 19 c, feet	12 ewt.	40 c. ft.	20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt. 20 Gwt	ule.	20 cwt, P
Slabs Aparol and personal effects in boxes Apricot or jardulco Apricot Kernals, in buss Arecamsts, in buss Arecamsts, in bose Arrack	16 cvt. D 210-250 gals, D	13 ewt.	12 ewt.	40 c. ft.	50 c. ft.	- Tonnage Schedul	20 cwt, P.
in easks and cases httowroots in logs in logs in logs in logs in logs htspine powdered raw in tin lined cases or sted druss htspine. I'll duss, in drums htspine. I'll duss, in drums htspine. I'll duss, in drums htspine. I'll duss, in in logs htspine. I'll duss, in in logs htspine. I'll duss, in in logs	16 cwt. D	40 c. feet	16 owt. 50 c. foot	40 c. ft.	50 c ft.	See Notes to the	50 c. ft.a 20 cwt. a 50 c. ft.8. 20 cwt. P. 20 cwt. P. 20 cwt. P. 20 cwt. P.
Birt, in logs Baied Tin Clippings in bales Ballets of Fibre in bandles Bumboo (bollow) bundles Bumboo (bollow) bundles	4 owt. S.	10 c. feet 18 cwt. 	50 c, feet	40 c. ft, 18 cwt, 16 cwt,	50 c. ft.		6 cwt. P.
Barks in bags and bundles lasley, in bags licans, (all kinds) in bags licavax, in bags		16 cwt. 17 cwt. 	16 owt. 16 o. feet	16 cwt,	20 cwt.	- {	20 cwt. P. 20 cwt. S. 50 c. ft. P. 50 c. ft. S. 15 cwt. P.
Bismits, in bags or mats Bismits, in cases Blackwood, in straight sqr. logs otherwise	16 owt. D	13 owt. 40 c. feet 18 owt.	16 cwt. 50 c. feet	13 cwt. 10 c. ft. 16 cwt.	=		12 cwt. a. 10 c. ft. P

o Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	1			7			
- Heat millionies	Colombo	. Rombay	Cochin Malaba Const Ports,	Karach	Madras and Coen- nada,	Rangoon.	Singa- pore and Penang.
ARTICLES.	Steamer	Steamer	Ship or Steamer	Steamer	Ship or Steamer.		Ship ce Steamer.
	To the ton.	To the ton.	To the ton. Nett.	To the ton.	To the ton. Nett,		To the ton.
Content pentry jundies Anne pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous pentry jundies Althous p	50 c. ft. D	ton. 115 cwt. 116 cut. 116 cut. 116 cut. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt. 110 cwt.	20 cwt. 17 cwt.	8 cwt. 15 cwt. 17 cwt. 18 cwt. 29 cwt. 17 cwt. 18 cwt. 17 cwt. 17 cwt. 18 cwt. 19 cwt. 10 cwt. 10 cwt. 10 cwt. 10 cwt.	Nett. 20 ort. 50 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60 c. ft. 60	See Notes to the Tommare Schedule.	To the ton. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 30 cwt. P. 42 cwt. S. 50 c. ft. P. 6 c. ft. P. 6 c. ft. P. 6 c. ft. P. 6 c. ft. P. 6 c. ft. P.
Ligner, Pistula and Buds	::	 10 c. feet	00 lbs, or 50 c. feet	10 c. feet	50 c, ft. 12 cwt.	50	e. It. a
oil in casks scods in bags Sieves for testing powers	Ξ		50 c. ft. 14 cwt. 15 cwt.	:::	20 cwt.	50	e. ft.S.

shears for testing purposes are kept in the rooms of the Chamber. A consignment shall correspond to the As per standards preserved by the consignment shall correspond to the satisfact of the consignment shall correspond to the satisfact because it is a second to the consignment shall correspond to the satisfact because of the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consignment shall correspond to the consideration of the consideration shall consider the consideration of the consideration shall consider the consideration of the consideration of the consideration shall consider the consideration of the consideration of the consideration of the consideration of the consideration of the consideration of the consideration of the consideration of the

secred to and decided by the Committee of the Ohamber.

1 Pressed Bran to be understood as not less than b wenned of grants. Any disputes between them to be

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	-	Colombo.	Bombay.	Coehin & Malabar Coast Ports,	Karachi.	Madras and Coca- nada,	Rangoon,	Singn- pero and Penang.
				_				
ARTICLES.		Steamer.	Stenmer.	Ship or Steamer.	Steamer.	Ship or Steamer.		Ship or Steamer.
		To the	To the ton.	To the ton. Nett.	To the	To the ton. Nott.		To the
Caster bold Cawnpur			10 cwt.	(ĺ	l
small			12 cwt.					
	ir cane) in	77.1						50 c. ft. P.
							i	20 cwt, P.
		8 cwt. S	- ::		1 :::		}	
		ta ewc. o					l	50 c. ft. P.
							1	50 c. ft. P.
Charcoal, coccanut shell in by			s cwt.		8 cwt.		1	10 CW 6. P.
Chillies dry, in hars		- ::	4 cwt.			12 cwt.		5 cut, P.
in robbins, borras			40 c. feet	***		14 cwt.	ı	50 c. ft. P.
China clay or stone in bog	s or bulk	` I					ł	20 cwt, P.
	s or bunc					H cwt.	l	
			40 c. feet	***	40 c. feet	50 c. ft.	l	
		L	40 c. feet		40 c. feet	50 c. ft. 50 c. ft.	ł	50 c. ft.a
Oinchona, in bales or bags		50 c. ft. D	40 6. 1000	16 cwt.	40 0. 1000	30 6. 10.	4	9 cwt. P.
bark and chins	in bogs	900 ibs. D	10 cwt.				- a	
bark and chins	in pressed		1	1	1	[Schedule.	
bales in cases		50 c. ft. S				- 777	Š	50 c. ft. P.
Cinnamon, in cases			40 c. feet	50 c. feet	40 c. feet		E .	
n in bales			10 c. feet	300 lbs. or			8	í
wild (low value		I		50 c. feet			see Notes to the Tonnage	50 c. ft. P.
	e) case	1,200 ibs.S					1 5	
featherings in	cylindrical				. "		5	
bales		1,200 lbs.8					ವಿ	
in bags quillings in cyline	Line I balon	800 lbs.D 1,200 lbs.S						
quilings in cyane	ITICAL DATES	800 lbs.D			:::		5	
in cases or presse	d bales	50 c. ft. S				***	· "	
" chips, in bags or	r lupressed	800 lbs. D	l	l			o,	
, bales ellips, in cases	or pressed	Soo ths. D			1 "			
boles	or premon	50 c. ft. S	1.0			***		
,, oil, in cases		50 c. ft. D		ł				***
" , (leaf oil or l		18 cwt. 8		١	1			
Citronella oil, in cases		50 c, ft. D	! :::	50 c. feet		***		
,, drums		18 cwt. S		50 c. feet 50 c. feet		***		
			8 cwt-	50 e. 100t	8 cwt.	8 cwt.		10 cwt. a
Cloves, in bags or fraxils			40 c. feet		40 c. feet	50 c. ft.		50 c. ft. a
in lumillae		10 cwt. D					•	S'cwt, S.
Clove stems, in bacs		5 mm		18 cwt-		***		S CW 6. 5.
Oroton seeds in bags Coal]	1	15 641.	20 cwt.	20 cwt.	l	
Ocea leaves in bases or nrows	ed bales	50 c. ft. S		3				
	ed outes	I			10 owt.	50 c. ft.		15 cwt. P.
Cocos, in bags		14cwt. D			10 GW1.	***		
n casks		14cwt. D	1 :::	100				
in cases		30 0, 16, 3	1			***	1	15 cwt, P.
Cocoanuts, in bags		14 cw .						
" (broken stowago),		(gross) † 1,000 D	1	- ::			1	20 cwt. P.

a Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

ARTICLES	Colombo	Bombay	Cochin & Malabar Coast Ports,	Karachi,	Madras and Coca- nada,	Rangoon	Singn- pore sar Penang,
- Industry	Steamer.	Steamer.	Ship or Steamer,	Steamer,	Ship or Steamer.		Ship or Steamer.
	To the ton.	To the ton.	To the ton, Nett	To the ton,	To the ton.		To the
Anticopy (Area) in large and the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control 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cwt. 17 cwt. 18 cwt. 17 cwt. 18 cwt. 17 cwt. 18 cwt. 17 cwt. 18 cwt. 17 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 cwt. 18 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Shipped to Indian and Burmeso Ports.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

	Colombo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi,	Madras and Coca- nada.	Rangoon,	Singa- pore and Penang.
ARTICLES.	Steamer.	Stenmer.	Ship or Steamer.	Steamer,	Ship or Steamer,		Ship or Steamer,
	To the ton,	To the ton.	To the ton. Nett.	To the ton,	To the ton. Nett.		To the ton.
Copra in bulk, , (compressed) in Momi chests , (compressed) in bales with hoop from	i		10 cwt.	::	=		12 cwt. a 50 c. ft.P. 50 c. ft.P.
, in pressed bales in bags, out in bags, uncut	50 c. ft. S 12 cwt. D 10 cwt. D	10 cwt.	50 c, feet	11 cwt.	=		=
Coral, rough (not specimens) in bags Coringer in bales	=	10 cwt.	=	16 cwt.	50 cwt.		30 e, ft.a
Corandum Costus root (copinto) Cotton in bales	50 e. ft. 8	10 cwt. 50 c. feet	50 c, feet	40 c. ft.	20 owt. 50 c. ft.		 30 е. řt. а.
" seed Dessi (b) " " in bags Cotton nicco-goods in bales	16 cwt. D	13 cwt.	=	13 ewt.	20 cwt. 50 c. ft. 50 c. ft.		=
, yarn in boles Cow and Goat hair in bales Cowries , in bags	50 c. ft. 8 20 cwt. D	16 cwt.	16 ewt.	 16 cwt.	50 c. ft. 50 cwt.	é	20 cwt. 8.
Groton seed in bags	16 cwt, D	40 a. feet 	16 awt. 18 awt. 50 c. feet	40 c. ft.	==	Schedule	50 c. ft. 8. 10 cwt. P.
Cubebs in bags	=	10 cwt.	=	10 cwt.	=	одициво	8 cwt.a 50 c. ft. P. 8 cwt. 8.
Oummin seed, in cases, bags Ourlos Cuttlefish Cutch or Terra Japonica, in bags		11 cwt.	-	49 e. m.	17 cwt.	see Notes to the Tonnage	20 cwt, S.
Outch or Terra Japonica, in cases Outch or Terra Japonica, in	3		59 c. Jent			Notes t	20 cwt. B. 50 c, ft. P. or
Outch or Terra Japonica, in bags or baskets, unscrewed	ľ	13 cwt.	14 cwt.	13 cwt. 40 c. ft.		ag l	20 cwt. P. 20 cwt. P.
Cylindrical packages, rolls, etc. Dari in bags Dates, wet	=	 16 Gwt.	=	 16 cwt.	=		20 cwt. P.
Dhall, in bags crushed, split, in bags	=	13 cwt.	20 cwt.	18 owt. 17 cwt.	20 cwt.		=
Dragons' blood in cases	16 ewt, D	40 c. feet	:::	40 c. ft.	20 cwt.		50 c. Ît. a.
Ebeny, square and straight otherwise Effects (private) in cases Elephant's teeth in bundles	1 :::	40 c, feet 16 cwt. 14 cwt.	18 cwt.	16 cwt. 14 cwt. 40 c. ft.	50 G- ft.		50 c. ft.P. 15 cwt. a. 50 c. ft.P.
", in cases loose Empty beer (hogshends) in shooks		40 c. feet 16 cwt.	50 c. feet 20 cwt.	16 cwt.		١,	50 c. ft. P.
Empty casks, returned						1 1	20 cwt. 8.

⁽b) In Karachi (Punjah-American 13 cwt, per steamer and Sind-American 11 cwt, per steamer). The formula for calculating the cubical contents of cylindrical packages is that the square of the diamete.

t ship's option. a Singapore and Penang.

			, ,		' .		
	Colombo,	Bombay,	Cochin & Malabar Const Ports,	Kamehi.	Madras and Coen- nada.	Rangoon.	Singa- pore and Penning,
ARTICLES,	Stramer.	Steamer.	Ship or Steamer.	Steamer.	Ship or Steamer.		Ship or Steamer.
	To the ton.	To the ton,	To the ton. Nett.	To the ton.	To the ton. Nett.		To the ton.
Empty Animonia Flasks or Cylinders (returned) Rempty sample cases Empty fron drums Empty Bays in bundles Ephedren in bales	50 c. ft. 8. 10 cwt, D.		- :			{	50 c. ft. or 20 curt. P. 50 c.ft. P. 50 c.ft. P.
Pancy Carpet Mats, Rugs and Chain Mats in bundles Feather, in bales or cases			50 e. feet				8 cmt. P.
Penngreek or Mathie seed Pibre, Rosello, (bales, of 280 lbs cach and not exceeding 10 c. ft.) Pibre (bundles or cases)	=	10 cwt. 17 cwt.	- ::	10 cwt.	20 ewt.		10 cwt. P. 60 c, ft. P.
Fibre Coir ballots in hundles for Australian ports Bristle in ballots in cases in pressed bales	4 cwt. S 6 cwt. S 10 cwt. D 50 c. ft. D 50 c. ft. S	=	-	=	=		=
Mattress in ballots In pressed bales Twisted Mattress and/or dyed Combines Coircen in pressed bales Twisted Mattress and/or dyed	50 c. ft. S.	=	=	=		shedule.	=
Combines Coircen in ballots Coir yarn, in ballots, bundles, etc., in pressed bales and Rope in coils Kital in bandles	10 cwt. D 6 cwt. I 30 c. ft. 8 8 cwt. I 10 cwt. T		=	-	=	See Notes to the Tonnage Schedule	
" in pressed bales " Palmirah in bundles " in prossed bales " Firelighters (composed of rubber fibre & wax) in bales	50 c. ft. 8,	1 ::	=	=	=	es to the	=
Pish Manuret		-	12 cwt.	0 cwt.		See Not	50 c. ft. or 10 cwt. a
Fishmaws (or Isingless) in cases in bags Fish oil, in casks in steel barrels Flour, in bags	14 cut. S 15 cwt. 8		14 cut.	40 c. ft.			50 c. ft.a. 18 cwt. P.
Furniture (cane)	=	18 cwt. 12 cwt. 	=	18 cwt. 14 cwt. 40 c. ft.			50 c. řt. P.
Gallis, in bags in cases Gambier, cube, or unscrowed in bags in baskets	=	10 cwt. 13 cwt. 40 c. feet	=	10 cwt. 13 cwt. 40 c. ft.	=		:: 10 ewt.a
Gambougo, (all kinds) in cases	10 ewt, D	Ξ		=	=		8 cwt.a 50 c. ft.a. 16 cwt.a. 50 c. ft a.
		5 cut.					c. tt a.

[†] As per sample lodged with the Chamber.

[203_A]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

		Golo	mbo.	Bombay	Ma O	hin & lakar sast orts.	Karachi	und	dras Cota- da,	Rangoon	Singa- pore and Penang.
	ARTICLES.	Stee	uner.	Steamor	Si	ip or nmer.	Steamet	Ste	ip or amer.		Ship or Steamer.
-			the	To the	1 :	o the ton. Note.	To the	1 1	othe on. Yett.		To the ton.
	Garlie and Onions	. 20 c	wt. D	8 ewt.			40 e. ft				 50 c. ït. P.
-	then medicine Ginee, dey in enses in longs			10 cwl 10 c. fee 10 cwt	11 50	e, feet tewt. tewt. o cwt.	40 c fr 10 cwt	1	e. 11- Sewt. sewt.		14 cwl. r.
-	Great		ewt. I	18 cw1	t. 2	owt.	18 ewi 16 ew 13 ewi 6 ewi		0 ewt. 0 ewt. 0 ewt.		20 cwt. S. 16 cwt. P. 12 cwt. P.
-	Ground-mats, shelled in bags unshelled in bags Ground-mat Cake, in circular slubs Ground-mat meal, in bags	8 6	ewt, D	6 Gwf		2 cwt.	10 c.		50 c. 16		18 cwt. a. 15 cwt. a. 20 cwt. P. 50 c. ft. a.
-	in bags Olibannum, in bags Benjamin, blocks, in cases			18 cw	- 1		13 cw			Schedule.	20 cwt. S. 18 cwt.a 16 cwt.a 18 cwt. P.
-	n in baskots Dammar, in bass in baskets Persian, in double bags Arable, in double bags			17 ev				1	50 C. I	Notes to the Tonnsay	16 cwt. P.
	Samy bags in bales , cloth , second haud (in bales) Gatta Jelotong in cases									tes to the	50 c. ft. P. 50 c. ft. P. 20 cwt. a. 50 c. ft. a. 20 cwt. a.
	, reboiled or mixed in cases; in bugs§ Gotta genuine in cases Gatta Percha Coro (old) in packages				:			. 1		N and N	50 c. ft. a 20 cwt. P. 12 cwt. S. 50 c. ft. S.
1000	only) in cases	spes		:	.			:	50 C.	ft-	50 c. ft. P. 50 c. ft. P. 10 cwt. S.
	Remp in bales loose or in bundles loose or in bundles loose or in bundles loose or in service bales loose or in service bales loose or in service bales loose or in service bales loose or in service bales loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles loose or in bundles	-		5 0	feet wt.	50 c.f	et 40	wt.	50 e.	ft.	10 cwt. P. 20 cwt. P.
100000000000000000000000000000000000000	Heinp seed in ings Hidts, tanned & dry unpressed green, unpressed		-		 feet	12 cv 20 cv 50 c. i	rt. rt. cet	 e. 11.	1		
	" and skins, in serewed bases we in pressed " fitshings and cuttings in bale " and skins, losse & in small bu		50 a. t4 evi	n.s		=	40	e. 1t.	50 0		10 cwt. a 12 cwt. a 12 cwt. a
Section of the	" Huffalo, in bates or losss" tanned in bales Cow in bales Oow, Salted in casks Buffalo in casks		h .	-			- 1				20 cwt. P.

1 Exceeding or not exceeding 1s, per lb, C, L F.

Not exceeding 1s, por lb. C. I. F
 Not exceeding 1s, por lb. C. I. F
 Additional rates to transhipment ports are note.
 a Singapore and Penang

a Singapore and Penang.

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(rontd.)

			_				_		- 1					
				- 1	1		_				_	_		
13.00				1	- 1		Cochin	3.0		ı	- 1		- 7	_
7 C S				Color	tho. Bon	1	Malak	102		Mada	ma f			Sings.
				1	or Don	ray.	Coas	Kara	chi.	and Co	co.	Dana		pore and
				- 1	- 1		Ports	7	- 1	nade	a. I	Aut De	0011.	pore and
and the second of				1-	- 1			- 1			. 1			Penang.
	RTICLES					_			_		I		- 1	
				Steam	. 1		Ship	. 1	- 1		_	-	-	
				ounn	ner. Stea	mer.	Steam	or Stear		Ship	or I			Shin or
	Am.			- 1	- 1		acenm	64, orest	iler.	Steam	Or.		,	Steamer.
				_	_	-		I	- 1				- 1	oreniner.
				Tot	. 1		To the	.	_					
				ton	he To	the .	ton.	" To t	ha I	To th			- 1	
				ton	i to	п.	Nett.			ton.	,		- 1	To the
			_	_			Lucit.	.		Nett	. 1		- 1	ton.
****				- 1		_					_,,		. 1	
Hides, Deer in be	iles -			1	- 1				- 1		- 1		-1	-
Hide cuttings, (L Hoofs, Horn Sh (crushed)	Pris .	***		· I	1			,	J		- 1		- 1	
Hide cuttings. (le	ow releas	A 3"					***		- 1		- 1		- 1	5 cwt P.
Hoofs, Horn Sh	oringe -	in bigs		1	- 1		***		- 1	***	- 1		- fi	0 cwt. P.
_(crushed)	arraga a	na Aspa i	n ba;	88			***		- 1		- 1		- fi	0 cwt. P.
	no Com	on 10			1	. 1	20 cwt	1	- 1				ľ	
dles or bags	OUW	Or T08L 1	n bu	n-			eo CMF	13 cw	t. I	20 cwt	. [- 1	
Horns, Buffalo,	loose	***		16 curt	D 6 cv	_{t.} 1			- 1				- 1	***
n n in	hneleta	***			13 c	<i>ii</i> 1	10 22 .	6 cwt		20 cwt	. [- 1	
, in los	150 (00	L				٠٠٠ ا	16 curt	- 13 cw	t. I	***	1		- 1	9 cwt. a
,, ,,,	ngo)*	ntoken	stov	v-		- 1	***		1	111	- (- 13	twt.a
" in	CITARE	***			1	- 1		1	- 1		- [- 1	
Horns, Deer in bu	reand to			- 1		- 1	***		- 1	***	-1		- la	Ocwt. P.
" lo	ormula da			1	1 :::	- 1	***	1	- 1		- 1		- 52	De. ft. P.
Tips of a	to bind	***			6 cw		12 cut.	I	- 1	***	- 1		. 13	owt, P.
	- S ALINE	***			13 cu	" J	12 Cut.	6 cwt		***			. 1	
Illipenuts in bags				1	10.60		***	13 cm	. 1	***	1		- 1	
Ilmenite in bags	-never	***			1	,		1					- 1	***
	***	***	-		1	- 1	***		- 1		1		119	cut.a
		***				- 1	***						150	c.ft.P.
, in cases		***		- 50 c. ft.	8 ""	- 1	***		- 1		1	Seliedule,	Din	owt, a
India Poste, in cr	1509	***	100				***		- 1 :	50 c. ft.		Ξ	1.0	
India Rubber in b	askata	***		. 50 c. ft.	s	ec	***	40 c. f	t.			ĕ	- (***
v. " " in c	eros.	***				,	***	1				- 5	- 1	
	ing .	***				- 1	****		- (1	92	In	cwt, S.
		***		.1	1	- 1	***	1				80	150	c, ft. S.
,, (old or somp)	in b-11				20 cw		***		1		1 -	9	TP.	er % P.
	an Landan					٠. ا	100			144		2	1.	70
		***			D	- 1	***		1		ſ	2	20	cwt.P.
galvanized, in	hundles	100				1	***	20 curt.	. 1				100	***
		***	***			- 1	***	20 cwt.			1	-5	1	
Jackwood				nett	,	- 1	***							
fackwood.		***			18 cw	. 1			1		1	=	1	
Jambul seed			***	1	40 c. fo	ot l	***	18 cwt.	1		1	Notes to the Tonnage	ı	
Jowares, in bags		***	***		10 cur		***	40 c. ft	- 1		1	,e	1	
Jute		***				٠. ا	***		ı		1	~	1	
P		***	***	50 e ft.	si " cwi	. 1	***	18 cwt.	1		ſ	See 3	1	
Kang seed in bage				1	1	1			50	c. ft.	ı	0/2	1	***
				L	16 cwt	. 1		ı	1				1	
	linles		***	16 cut. 1		11	4 cwt.		ı		i		1	
			***			1 '		***					114 e	wt. a
Kishmis or Raisins	in cases		***	16 curt. 1	DJ	1	***		1				150 c	. ft. P.
		***	***			٠1	***	***	1					
will press	ed bales	***	***	10 cwt. 1		۳)	***		1					
nom nuts, in bags		***				1		***	1		ĺ			
Kola nuts, in bugs Kurchi or "kotakap	plari" in	hore	•••	16 cwt. I	i	1					1			
Lac dye			***	***	1	114	cwt.	***	1	1				
was also					1 "	1"		***	1					
" in shells or	Cases -	***	***	***	I	1	- 1		ſ	- 1				
		***	***	***	40 c. fee	ŧI.			50	c. ft.				
			•••	***	10 cwt.	1		40 c. ft.		1		- 1		
Lang, crushed in ba	E8	***				1		13 cwt.						
		***	***	***	17 cwt.	1		****	Ι.,	[- 1	50 c.	ft. P.
Later, drums or tin	s in cas	os and t	ii:	***	18 cwt.	1	1	17 curt.						
Lead dross, packed Leather in bales Lemon grass oil, in c	in cases	white E	mik	***		1		18 cwt.		[- 1		
		Or how		a		J.						- 1	50 c.	ft. P.
Lemon green,		-	015	D cwt. D	1		:: 1	***				- 1	30 c.	ft. P.
Lemon grass oil, in c	ases						1	•••	•	I		- 1	- 3	
" " in in d			***	Acc		[50 c	foot.	***	50 c	. ft.		- 1		
				†18 cwt.	***	18	cut.	***				- 1		
			ı	nett		١ ''		***		. 1		- 1		

† Shipped as applies for Citronella oil in drums.

[205A]

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

				Colombo.	Bombay.	Cochin & Malabar Coast Ports,	Karachi,	Madras and Cota- nada.	Rangeon.	Singa- pore an Penang
. A	RTICLES,			Steamer.	Steamer	Ship or Steamer.	Steamer.	Ship or Steamer,		Ship or Steame
-				To the	To the	To the ton. Nett.	To the ton.	To the ton. Nett.		To the
			_							
Lentils	***	***					20 cwt.			50 c. it.
Linktex in cases Linkted in bags	***		***		16 cwt.	18 cwt.	16 cwt.	20 cwt.		20 cwt.
Liamorice or Jest	imud				18 cwt.	10 0 000	10 0 44.	***		
		***				1		}		
Mace, or Nutmes	s in enses		**		40 c. feet		40 c. lt.	50 c. ft.		50 c. ft.
Machinery Magnesite in bul		***						20 cwt.	()	
Maize in bags		***	***		16 cwt.		17 cwt.	200		
vellow or	ground in b	nms			lo ewt.		11 000			20 cwt.
Maldivo fish, in l	ta cos			16 cut. D	1				1	
Mangrove bark i	n bags									10 cwt.
Mangoes (pickled	l), in barrel	N				14 cwt.		***	1 1	
(sliced)	in bags	. ***				12 cut.				50 c. ft.
Manufactured re Marble blocks (s	in to 15 ton	a in cases	ht)						()	
in blocks					1					20 cwt.
Marotti oil in dre	ms	***	***		***	14 cwt.				
Marotti seeds, in	bogs	***	***	***		15 cwt.		:::		to c. ft.
Matches, Enfety, Mathie seed or F	in cases	. 312	•••		17 cwt.		17 cwt.	20 cwt.		30 02101
Heasurement go	enugreek S	rea		50 c. ft. 8	17 6816		17 0		8 1	
leasurement go	wis in cases	*		50 c. ft. D	1				1 3 1	1
Metals in bags	neo in consci			00 01 151 2				20 cwt.	ě	20 cwt.
Metals, old scrap	antifriction	1		20 cwt. P.					1 2	
Mica in cases		***	***	20 cwt. D	***	50 c. feet		50 c. ft.		
. Tale and I	lien splittin		s	.5		i :::		20 cwt.	E20	
" waste in bu	is		•••						- 8	
Millet in bogs				١.		1	1		ž l	20 owt.
Holmsses			,					20 cwt.		
Mornzite, in dru	ms or bags	***	***	20 cwt. S			16 cwt.		5	:::
Mother-of-pearl,	in bags		***		16 cwt.					
	in cases or t		***							
				***	40 c. feet		40 c. ft.	:::	is is	
	in chests				18 cwt.	=	18 owt	-::	Totes t	:::
	hore			:::	18 cwt.	=	18 cwt. 18 cwt.	20 cwt.	Notes t	=
Motor care uncos	bags			 50 c. řt. D	18 cwt. 13 cwt.	=	18 cwt. 13 cwt.	20 cut. 50 c. ft.	See Notes t	= 1
Motor cars upcas	bags ed	dies	-	 50 c. ft. D 10 cwt, D	18 cwt. 13 cwt.	=	18 cwt. 13 cwt.	20 cwt.	See Notes to the Tonnage Schedule.	= 1
Motor cars uncas	bags ed	dies	-	50 c. ft. D 10 cwt, D	18 cwt. 13 cwt.	=	18 cwt. 13 cwt.	20 cwt, 50 c, ft.	See Notes t	= 1
, seed, in Motor cars uncas , tyres, loos , cars, in ca Municet or Madd	bags ed and in bur ses er Root in 6	idles	ales	 50 c. ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c. fort	=	18 cwt. 18 cwt. 40 c. ft.	20 cwt. 50 c, ft.	See Notes t	50 e, ft.
, seed, in Motor cars uncas , tyres, loos , cars, in ca Munject or Mad Munject or Mad bundles	bags ed and in bur ses er Root in 6	idles	ales	50 c. ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c. fost		18 cwt. 13 cwt. 40 c. ft. 8 cwt.	99 cwt. 50 c, ft.	See Notes t	50 e, řt.
, seed, in Motor cars uncas ,, tyres, loos ,, cars, in ca Munjeet or Madd Munjeet or Mad bundles Musk, in cases	bags ed and in bur ses er Root in t ider Root	idles inses or be in longs	ales	50 c, ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c. foet 8 cwt. 40 c. feet		18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c, feet.	20 cwt. 50 c, ft.	See Notes t	50 e. řt.
, seed, in Motor cars uncas ,, tyres, loos ,, cars, in ca Munjeet or Madd Munjeet or Mad bundles Musk, in cases	bags ed and in bur ses er Root in t ider Root	idles inses or be in bags	ales	50 c. It. D 10 cwt, D	18 cwt. 13 cwt. 40 c. foet 8 cwt. 40 c. feet 19 cwt.		18 cwt. 18 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt.	99 cwt. 50 c, ft.	See Notes t	50 e, řt.
, seed, in Motor cars uncas , tyres, loos , cars, in ca Munjeet or Madd Munjeet or Ma bundles Musk, in cases Musk, in cases Mustard or Rans	bags ed and in bur ses er Root in t ider Root	idles in legs	ales	50 c. ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c. foet 8 cwt. 40 c. feet		18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c, feet.	20 cwt. 50 c, ft.	See Notes t	50 e, ft.
, seed, in Motor cars unca- , tyres, loos , tyres, loos , cars, in ca Munjeet of Mudd Munjeet or Mai bundles Husk, in cases Mussor, (Lennils Mustard or Rape Mutter Myraholans	bags sed s and in bur ses er Root in c ider Root in bags Seed	idles enses or br in longs	ales	50 c, ft, D	18 cwt. 13 cwt. 40 c. fort 8 cwt. 40 c. foet 19 cwt. 15 cwt.		18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt.	20 cwt. 50 c, ft.	See Notes t	50 e, ft.,
seed, in Motor cars uneas , tyres, loos , tyres, loos , cars, in ca muniest or Mad Muniest or Mad Muniest or Mad Musk, in cases Mussor, (Lennis Mustard or Rape Mutter Myrabolams unea	bags sed o and in bur ses er Root in to lder Root) in bags s Sood ushed in b	indies	ales	50 c. ft. D	18 cwt. 13 cwt. 40 c, feet 8 cwt. 40 c, feet 10 cwt. 15 cwt.	16 cwt.	18 owt. 13 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt.	20 cwt. 20 cwt. 20 cwt.	See Notes t	50 e. řt.
Motor care uncas "tyres, loose "tyres, loose "care, in cas lunjeet or Mae bundles Husk, in cases Mussor, (Lentils Mustard or Rape Mutter "Myrabolams "uncases "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus "crus	bags ied c and in bur ses er Root in 6 der Root c in bags Seed ushed in b	indies	ales	50 c. ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c, feet 8 cwt. 40 c, feet 19 cwt. 15 cwt. 14 cwt.	16 cwt.	18 cwt. 18 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt.	20 cwt. 50 c, ft.	Seo Notes t	50 e, ft.
, seed, in Motor cars uncas , tyres, loos , tyres, loos , cars, in ca miniest or Mad dunjeet or Mad bundles Musk, in cases Muskor, (Lentils Mustard or Rape Mutter , uncas , uncas	bags ied c and in bur ses er Root in 6 der Root c in bags Seed ushed in b	indies	ales	50 c, ft, D 10 cwt, D	18 cwt. 13 cwt. 40 c, feet 8 cwt. 40 c, feet 10 cwt. 15 cwt.	16 cwt.	18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c. fect. 20 cwt. 16 cwt. 18 cwt.	20 cwt. 50 c, ft.	See Notes t	50 e. řt.
Motor cars uncas "tyres, loose "tyres, loose "cars, in cass, in cass, in cass, in cass Municet or Mad Municet or Mas Musk, in cases Musk, in cases Musk, in cases Muskor, (Lentils Mustard or Rape Mutter "yuncas "yrabolams "crus "pow	bags ied c and in bur ses er Root in 6 der Root c in bags Seed ushed in b	in longs	ales	50 c. ft. D 10 cwt, D	18 cwt. 13 cwt. 40 c. foet 8 cwt. 40 c. foet 18 cwt. 15 cwt. 11 cwt. 11 cwt.	16 cwt.	18 cwt. 18 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt.	20 cwt. 50 c, ft.		50 e. ñ.
Motor care upcase, tyres, loose, care, in ca Municet or Madd Municet or Madd Municet or Masser (Lennis Mussor, (Lennis Muster Myrabolams " unca " unca " unca " unca " pow	bags od o and in bur see or Root in o der Root) in bags Seed ushed in b hed, in bags	indies	ales	50 c, ft, D 10 cwt, D	18 cwt. 13 cwt. 40 c, feet 8 cwt. 40 c, feet 19 cwt. 15 cwt. 14 cwt.	16 cwt.	18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt. 14 cwt.	20 cwt. 50 c, ft. 20 cwt. 20 cwt.		50 e, řt.
Motor care uneas "yes, loos "cars, in ca Municet or Mad Municet or Mad Municet or Mad Musk, in cases Muskor, (Lennils Mustard or Rap Mustard or Rap Mutter "yes "yrabolams "crus "pow Nigar seed Nigar seed Nigar Nut Kern Nigar Nut Kern	bags od o and in bur sus er Root in o ider Root) in bags s Sood ushed in b hed, in bags der	milles enses or br in longs	ales	50 c. ft. D 10 cwt, D 	18 cwt. 13 cwt. 13 cwt. 40 c. foet 19 cwt. 15 cwt. 11 cwt. 15 cwt. 14 cwt. 14 cwt. 15 cwt.	16 cwt.	18 cwt. 13 cwt. 13 cwt. 40 c. ft. 8 cwt. 20 cwt. 16 cwt. 18 cwt. 11 cwt. 11 cwt. 11 cwt.	29 cwt. 50 c, ft		50 c. řt.
Motor cars uncas " tyres, loos " cars, in ea " cars, in ea " cars, in ea " cars, in ea " cars, in ea " cars, in ea " cars, in ea " cars " uncas " uncas " uncas " unca " unca " unca " unca " unca " pow " yn " yn " yn " yn " yn " yn " yn " yn	bags sed s and in bur ses er Root in 6 dder Root s in bags s Sood ushed in b hed, in bags der lets, in bags in bags	in longs	ales	50 c, ft, D 10 cwt, D	18 cwt. 13 cwt. 13 cwt. 40 c. foet 19 cwt. 15 cwt. 11 cwt. 15 cwt. 14 cwt. 14 cwt. 15 cwt.	16 cwt.	18 cwt. 13 cwt 40 c. fet. 20 cwt. 16 cwt. 18 cwt. 13 cwt 13 cwt 13 cwt	20 cwt. 50 c, ft. 20 cwt. 20 cwt.		50 e, řt.
seed, in Motor cars uncas, yees, loos, yees, loos, cars, in ca dunjeet or Made luniset or Mad bundles lunsk, in cases lunskor, Clemilis luskor, Clemilis lustard or Rap lutter yuncas yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabolunus yrabo	bags sed and in bur ser Root in c ider Root in bags s Scod ushed in b hed, in bags in bags in bugs in bugs in bugs	nses or bein bags	ales	50 c, ft. D 10 cwt, D 16 cwt. D 10 cwt. D 50 c, ft. E	18 cwt, 13 cwt, 13 cwt, 13 cwt, 10 c, feet 10 cwt, 15 cwt, 11 cwt, 15 cwt, 14 cwt, 15 cwt, 14 cwt, 15 cwt, 15 cwt, 15 cwt, 15 cwt, 16 cwt, 17 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18 cwt, 18	16 cwt.	18 cwt. 13 cwt 40 c. ft. 8 cwt. 40 c. ft. 20 cwt. 18 cwt. 18 cwt. 13 cwt 13 cwt 13 cwt	29 cwt. 50 c, ft		50 c. ft.
seed, in Motor cars uneas , tyres, loose, , cars, in ea Munjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or Mad lumjeet or	bags sed o and in bur ses or Root in o der Root in bags Seed ushed in b hed, in bags der els, in bags in bags in bugs in drums i bundles	dies asses or b in bags	ales	50 c. ft. D 10 cwt, D 	18 cwt. 13 cwt. 40 c, feet 19 c, feet 19 cwt. 15 cwt. 14 cwt. 14 cwt. 14 cwt. 14 cwt.	16 cwt.	18 cwt. 13 cwt. 40 c. ft. 8 cwt. 40 c. feet. 20 cwt. 16 cwt. 18 cwt. 13 cwt. 13 cwt. 13 cwt. 14 cwt.	29 cwt. 50 c, ft. 20 cwt. 20 cwt. 20 cwt.		50 c. ft.
Motor cars uneas , tyres, loos , tyres, loos mars, in cars, in car bondles Musson Learnis Musson Learnis Myrabolams , cras , pow Nigar sed Nipah Nut Kern Nitrate of Lines Nuther , cras , pow Nigar sed Nipah Nut Kern Nitrate of Lines Nuthers, in cass nuthers Kuthness, in cass un che	bags sed and in bur ser Root in c ider Root in bags s Scod ushed in b hed, in bags in bags in bugs in bugs in bugs	nses or bein bags	ales	50 c, ft. D 10 cwt, D 16 cwt. D 10 cwt. D 50 c, ft. E	18 cwt, 13 cwt, 13 cwt, 13 cwt, 10 c, feet 10 cwt, 15 cwt, 11 cwt, 15 cwt, 11 cwt, 15 cwt, 11 cwt, 15 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11 cwt, 11	16 cwt.	18 cwt. 13 cwt 40 c. ft. 8 cwt. 40 c. ft. 20 cwt. 18 cwt. 18 cwt. 13 cwt 13 cwt 13 cwt	29 cwt. 50 c, ft. 29 cwt. 20 cwt. 20 cwt.		50 e. ft.

* Or 50 c. ft. at stenmer's option

a Singapore and Penang

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

			Golombo.	Bombay,	Cochin a Malabas Coast Ports,		Madras and Coca nada.	Rangoon	Singa- pore and Penang.
ARTICLES			Steamer.	Steamer	Ship or Steamer.	Steamer	Ship or Steamer.		Ship or Steamer.
2			To the	To the ton.	To the ton, Nett.	To the ton,	To the ton. Nett.		To the ton,
Nux Vomica*			16 cwt, S		ļ		20 cwt.		
» in bags	111			13 cwt.	20 cwt.	13 cwt.		ı	
in cases				40 c. feet	20 CWE.	10 c, feet	***		20 cwt. P.
" in robbins			1	10 65 1669	14 cwt.				***
Oate			1		24 000				144
Oil, Palm kernel in drams	***			12 curt.		ı	20 cwt.		l
Oil, essential in cases	***	110					1 Cws.	1	10 c. ft. P.
" (Vegetable and Wood							Advalores		10 c. ft. P.
				i i	1				10 C. 16, 17,
, in casks or tins	***					l	20 cwt *	i 1	50 c. ft. P.
	***	***		40 c. feet			90 ewt		
Oil (all sorts) in tunks,				40 c. feet		10 c. feet	20 cut.		***
&c.'	coses or di		Į.	1	ſ	1	341.		***
Cocoannt (in bolk)		***		***	50 c. ft.				50 c. ft. a
		***							20 cut, P
	trame	***			1		1 1		30 c. It. P.
		***				i		i i	50 c. ft. P.
	d in rolls						1		20 cwt, P.
" (in slabs) packas	ros				14.1			- 1	18 cwt. a
" ," (in slabs) packas " ,, hydraulic presse	d			16 cwt.					14 cwt, a
" expeller				16 cwt.					
., rotary or ghany				15 cwt.	***				
				16 curt,			!	3 1	
			1	TO Cat,		***		7 7	IS cwt. P.
, illipenuts in case	8		1			***			18 cwt. P.
" (Poonse broken) in	i bags		17 cwt. D		17 cwt.		144	95	50 c. ft. P.
" Poonac in bales o	r bundles				20 cwt.		***	8	
Oil seite il' in robbin	8		20 cwt. S.		20 Cuts			- 5	8 cwt. S.
Oil seeds, in bags , Rape, Sita, Jami	s and o	0.55			17 cwt.		1	Tonnage Schedule	***
kinds		· · · ·						5	
				***	***	16 cwt. ;	1	.8 1	
, Castor						16 cwt.		=	
Opium						14 cwt.		.2	***
Opplum				per chest.		per chest.	- 1	8	
Orchilla Weed, in bags or	bundles		12 cut. D		12 cwt.		***	Notes to the	***
Ore of all descriptions,	nles -	222	50 c. ft. 8		50 c, ft.			×	***
		in						8	***
						20 curt.	20 cwt.		0 cwt. P.
Paddy in bags Paddy husks in bags				13 cwt.					
raudy husks in bags				13 GWE.		13 cwt.	20 cwt.		2 cwt. S.
					20 cwt.			5	0 c. ft. n.
Boles of bags					work.			Įt.	4 cwt. P.
Palm oil nuts in bags Palmyra fibre in bales					20 cwt.			- 10	2 cwt. P.
" " in bundles				1			50 c. ft.	18:	tawt. P.
n in bundles			10 cut. D		S curt.		50 c. ft.		***
	ries		50 c. ft. S		50 c. ft.		to cart	- 1	***
_ mats in bales					50 c. ft.		10 cwt.	- 1	
	***		50 c. t. S	1			to ewe.		***
_ P Candles in cas	00						[. (,	7 cwt. a
Para Rubber (see Rubber) co Patchouli, in cases	lacs :							ŝ	0 c. ft.P.
Patchouli, in cases Patchouli leaves in bales				***				. 5	0 c. ft. S
Patchculi leaves in bales Peas					***	***		ž	0 c. ft. a
				17 cwt.				17	cwt.a.
Pepper, or pepper shell in be in robbins	ags .		6 cut. D	13 cwt.	to iiint		20 cwt.	- 1	
" in roubins			o cate D		16 cwt.	13 cwt.	16 cut.	- 17	owt. P.
						434		- 1	
		1						1-	tewt.a
		- 1	- 1	- 1			- 1	- 1	

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

		Colombo.	Bombay.	Goehin & Malabar Gonst Ports,	Karnehi.	Madras and Coca anda.	Ranzoon,	Singa- pore and Penang.
ARTICLES.		Steamer.	Stramer.	Ship or Steamer,	Steamer.	Ship or steamer.		Ship or Steamer.
		To the ton.	To the ton.	To the ton. Nett,	To the ton.	To the ton, Nett		To the
Pepper, long in bags , black , , dust , Light (bags of 56 lbs.) Phosphate in bags		=		 s cwt.	=			10 cwt. a 12 cwt. a 12 cwt. P.
Picoegoods in cases Pig Lend Pimento Pineapples, cannod, in cases and casks Pistachio nuts		:0 ewi. D 50 e. ft. S	12 cwt. 10 cwt.		12 ewt.	=		50 c. ft.a 50 c. ft.P. 20 cwt. P.
Pitch (tar) in barrels Pitch Bottoms, in drums Planks and Deals, loose or in bundles Plumbago, in bags or barrels Pollards, in bags Poonne (see Oil Cake Poonac)		20 cwt. D	16 cwt. 10 cwt.	20 evrt.	16 ewt.	50 e. ft. 20 ewt.		20 cwt. P. 20 cwt. P. 50c. ft.P.
Poppy seed in bags in bags 11 cwt in double bags 11 cwt in double bags 12 cwt in double bags 12 cwt in double bags 15 cwt.	=	= .	13 cwt,		14 cwt. 14 cwt. 14 cwt.	20 cwt.		- ::
Prawns & Prawn Skins in bags Prawn Meal in bags Prawn Meal in bags Printed Wrapping materials in cases		14 cwt. nett.	-	8 curt. 	13 cwt, 	::	Tonnage Schedule.	::: :0 c. ft. P.
Quinoidine in cases	-						nuutko	50 c. ft. P.
Rapeseed (see mustard seed) Rattans in bundles ground Raw Silk, in bales		==	15 cwt. 13 cwt.	=	16 cwt. 13 cwt. 13 cwt.	20 cut.	å	7 ewi. a.
Red wood Resin in double bags Red wood for dunmage Revertex in harrels		=	13 cwt,		13 cwt.	20 cwt.	Notos to	16 cwt. P.
Rhea fibre, in bales Rhubarb, in cases Rice in bags dust, meal and flour		20 cwt. S	18 cwt.	20 cwt.	40 c, feet 18 cwt.	50 c. ft. 20 cwt. 20 cwt.	See 3	20 cwt. a. 15 cwt. S.
, bran, in bags Rope, coir & other kinds in coils Rope, Manila, in coils Rosin	=	*50 e.ft.or	 10 cwt.	20 cwt.	= .	50 c, ft.		20 cwt. P.
Rubber, in cases or pressed bales.† Rubber mixture (Rubber and Carb binck-sheeted as rubber) in bales Rubber Shoes in cases	11	*50 c.ft.or 20 cwt. D	=	=	=			50 c. ft. P. 50 c. ft. P. 50 c. ft. P. 12 cwt. P.
Rubber, uncertified in bales in bags	=	50 e. ft. s	=	50 c. ft.	= !	20 ewt.		10 & 12 cwt. 8.1
", Scrap in bogs ", Latex in liquid cases ", seed, in cases ", seeds, (husked or unhusked) ", bogs	11.	50 c. It. D 16 cwt. D	Ξ,	50 c ft. 8 cwt. (54 lbs.)	} = :		{	50 c. ft. a. 50 c. ft. a. 12 cwt. P.
			,	(04 105.)	ľ			

At ship's option.

At ship's option.

In bales not exceeding 5 c. ft. certified by Baled Rubber Standing Committee.—F.

India 10 cwts, and Borneo 12 cwts

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

15,45 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15 14,15	Gojombo.	Bombny,	Goehin & Malabar Goast Ports,	Karachi.	Madras and Coca- nada,	Rangoon.	Singa- pore and Pennig.
ARTICLES,	Steamer.	Steamer	Ship or Steamer.	Steamer.	Ship or Steamer.		Ship or Steamer
	To the	To the ton.	To the ton, Nett.	To the ton.	To the ton. Nett.		To the ton.
Rubber, seeds, in pressed bales pieces old in bags oil, in drums stumps, in cases articles manufactured in cases. Rum, in casks or cases	15 cwt. 8				20 cwt.		20 cw t, P, 50 c. ft, P, 50 c. ft, P, 50 c. ft, P, 50 c. ft.s.
Saflower, in lags in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases in cases		8 cwt. 40 c. feet 40 c. feet 13 cwt. 40 c. feet 15 cwt. 40 c. feet		8 cwt. 40 c. feet 40 c. feet 13 cwt. 40 c. feet 15 cwt. 40 c. feet	20 cwt, 50 c. ft. 20 cwt.		12 cwt, P. 50 c. ft, P. 50 c. ft, a 18 cwt.a 20 cwt.a
Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt dah Salt d	10 cwt, D	28 Ind. mds. of 823 lbs.	20 ewt. 11 ewt. 8 ewt.	28 Ind, mds. of 823 lbs, 14 cwt. 20 cwt. 11 cwt.	20 cwt, 20 cwt,	see Notes to the Tonnage Schedule.	20 cwt. S. 8 cwt. s 20 cwt. P. 20 cwt. P.
secti sic, li baya Souns, in bags Souns, in bags Seamweed in bags Sharl's fine sic sic sic sic sic sic sic sic sic sic	50 c. ft. S 16 cwt. D	5 cwt. 40 c. feet 16 cwt.		5 cwt. 40 c. feet 16 cwt.	16 cwt. 50 c. ft. 16 cwt. 16 cwt. 50 c. ft. 20 cwt.	See Notes to the	14 cut. P.
except M. O. P. and Tertoise other kinds in inacks. Oyater, rough, in bags. M. O. P. & Tortoise in cases Trocas in bags or baskets. Silk, raw, in bales or cases in cases in cases pin cases pin cases pices-goods waste in cases pices-goods waste in cases pices-goods waste in cases pices-goods pices-goods pices-goods pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices and pices are pices and pices and pices and pices and pices and pices and pices are pices and pices and pices and pices are pices and pices are pices and pices are pices and pices are pices and pices are pices and pices are pices and pices are pices and pices are pices are pices and pices are pices are pices are pices are pices and pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are pices are	16 cwt, D	8 ewt. 40 c. feet		8 cwt. 40 c, feet	50 c. ft., 50 c. ft., 4d raforces		50 e. ft. P. 50 e. ft. P. 10 ewt. s 50 c. ft. s 10 ewt. P. 50 e. ft. s
wet saited and pickled in casks dry saited in bales sheep and goat in bales sheep and goat in bales sheep and goat in bales Crocodile, Lizard and snake in cases	=		50 c. ft. 50 c. ft.		50 c. ft.	,.	5 cwt. P. 50 c. ft. P. 50 c. ft. P.

a Singapore and Penang

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(contd.)

			-	Colombo.	Bombay.	Cockin & Malabur Const Ports.	Karachi.	Madras and Com- nada-	Rangoon.	Singa- pore and Penang.
	ARTICLES.		ľ	Steamer.	Steamer	Ship or Steamer.	Steamer.	Ship or Steamer.		Ship or Steamer.
			ľ	To the	To the	To the ton. Nett	To the ton.	To the ton. Nett.		To the ton.
_								-		
			- 1				١		1	20 cwt. P.
Silien 88	na in double lags	***		50 c. ft. S					1	***
Sixal He					40 c. feet	***	40 c. feet	50 c, ft.		
,, ec	untry, in cases							30 C. It.	١.	
	in bogs	***							I	
	in bars	***							1	50 c. ft. P.
_ ;; C	ommon bar				10 cwt.					
Scap nr	rubber solution (non-	Inmmal	iëi l				l .	1	1	10 c. ft. P.
in	CREAS									
Steel Co	clindrical in package:	3		***		20 cwt.			1	20 cwt. P.
Steel, o	ld in ballast or bags	***		***					J	20 cwt. P.
Steel, w	rire lines in reels	***	1					50 c. ft.	ŀ	50 c. ft. a. 18 cwt. P.
attick to	ic, in cases							16 cwt.	1	20 cwt. P.
Stone"	China in bags or bulk						19 cwt.			20 cwt. o
Sugar.	in bags or baskets			90 cwt. 8	19 cwt.	20 cvrt.	18 cwt.	J	l	
		***			19 CW6.			20 curt.	1	
	including jaggery, it	bags		***						20 cwt. a.
,, 1	eandy in bags	**	1			1		l .	Į.	20 cwt. P.
Tale in	lunes.				16 cwt.	1	16 cwt.	1 :::	, i	20 cwt. P.
Taleum	powder in bales	***				20 cwt.			Scholule	
		***		***	40 c. feet	20 GW.C.	40 c. feet	1	1 3	40 c. ft. P
Tallow	, vegetable in cases	***		***	40 6, 1000	18 cv.t.	47		. 3	30 c, ft. a 20 cwt. a
	in cases or casks	***						1.00		DV CW L. A
Tamor	in tins	***			15 cwt.		15 cwt.	20 cwt.	1 %	
Tuniar 15	in bundles			17 cwt. D		17 cwr.	l ::.	90 cwt.	1 8	
. "	in casks	***						20 cwt.	1 2	
		***	•••	***			8 cwt.		9	***
	skins, in bundles in pressed b		***				40 c. feet		- 33	10 cwt.P
multi-	a roots in bags	ares			1			50 c. ft.	1 3	
Tapioc	a in bags				1	14 cwt,		300	1 8	50 c. ft.8
11	in boxes	***	***					1	1 3	14 cwt-
.,,		and the law							see Notes to the Tonnage	18 cut. 4
	pearl seed and sift	angs in on	gs				40 c. feet	50 c. ft.	8	50 c. ft.
The "ir	flour in bags cases or chests or b	oxes		50 c, ft. I	40 c. feet	50 c, feet	40 C. 100	30 C. IL.	1	
				x		12 CW.	1		1	
", s		***		12 cwt. I			1	1	1	1
			and	50 c. ft. I			***		1	50 c. ft. P
	urniture, in cases	***	***	30 0. 10. 2					1	50 c. ft. P
Teak	Keys (broken stow	ngei 10080			ł				1	In cwt 1
Teak l	ceys in bags		***			1			1 4	50 c. ft. o
	mouldings in bundles					1			1 '	50 cwt. P
								1 .:	1	
Tenk	Panels in cases		***				15 cwt		1	14 cwt.
merru.	Japonica (see cutch) ed (see ginjelly seed)	in bags	***		40 c. feet		10 0	"50 c. ft	-1	50 c. ft.
				50 c. ft.	5 40 6. 100	50 c. fee			1	
Timb	square planks or	logs	***	50 c. 1t.	8				1	
Timb					7	50 c. fee	t	1		1 :::
Timb	planks	***								
Timb	planks round logs				1	20 cwt.			1	1
Timb	planks round logs				1 :::	20 cwt.	40 c. ft		1	1 :::
Timb	planks round logs	and poon		=	1	20 cwt.	40 c. ft			

* Or 20 cwt. at steamer's option. (a) Singapore and Penan

Chambers of Commerce Tonnage Schedule for Ships and Steamers at Ports in India, Ceylon, Burma and Straits Settlements—(condd.)

		-	Dett						
	1		Colombo.	Bombay.	Cochin & Malabar Coast Ports.	Karachi,	Madras and Coca- nada.	Rangoon	Singa- pore az Pennng
ARTICLES,			Steamer,	Steamer	Ship or Steamer.	Steamer.	Ship or Steamer.	-	Ship or steamer
			To the Ton.	To the	To the ton Nett,	To the	To the ton Nett.		To the
Pobacco in bales Mats in bales Tobacco lesf in bales		:::	=	40 c. feet	=	40 c ft.	59 e, ft, 		50 c. ft.s 50 c. ft. 8 cwt. I
Tortoise shells, in chests Trichy Phosphates, in hogs Tuba roots in hales or boxes	or cases		=	49 c. feet	20 ewt.	40 e. ft.	50 c ft.		50 e. ft. 50 e. ft.
Turneric, in bags Turneric, in bags Turnentine, in drums		::	:::	11 cwt,	14 ewt.	11 cwt.	16 cwt.		50 c. ft. 6 cwt. 12 cwt.
Putenseue Pyres, Motor Car in bundles		:::	=	16 cut.	=	16 curt.		dube.	30 c. ft. 50 c. ft.
Unrated wood						11 cwt.		Sch	
Vanilla, in cases Vomix Nuts (Nuts Vomics cases) in bags		50 c. ft. D					agequ	
Weed seed, in bags				11.cwt,		-		he Tor	20 cwt.
Wheat in bags			=	13 cwt. 18 cwt.	20 cwt. 18 cwt.	13 cwt. 18 cwt.	=	stot	20 cwt.
Mito peas White peas Wines and Spirits, in casks in cases Wireless sets and parts (***	::	=	40 c. feet 40 c. feet	=	18 cwt. 40 c. ft.		ee Notes to the Tonnage Schedule.	20 ewr.
Wood Alcohol (as dans)		for				40 e. ft	-	90	50 c. ft. 50 c. ft
Wooden Buttens from Timp bundles	***	•••				i			10 e. ft.
Wooden Blocks in bacs Woods, Ebony, Satin Wool in bales ,, in scrowed bales			20 cwt. D	49 c. feet	=	:::	50 c. ft		5 cwt.
Woollen cuttings		:::	:::			40 e. ft	50 e. ft.		
Zedory All articles not enumerated	in basis		50 c. ft. or	16 cwt.		16 cwt.			
Do, not enumerated Do, not enumerated	n bundler	-	20 cwt. D 10 cwt. D 50 c. ft. or	= -			20 cwt. or 50 c. ft.	1	
Do, not enumerated	in pres		20 cwt. D 50 c. ft. 8		-	,	stea-		
Do, not enumerated	in bales			i :::		:::	option.	,	
				1	1	i			
*			1	ļ					
				1	1	ı	1	1	

o Singapore and Persons

[211A]

NOTES TO THE TONNAGE SCHEDULE.

COLOMBO.

The Standard ton of Colombo for ships and steamers for measurement of goods is 50 cubic feet.

In the Colombo Scale D signifies net delivered.

S ,, ,, shipped unless otherwise stated.

BOMBAY.

The tonnage scale for steamers shall be on the basis of 40 cubic feet, but in no case to exceed 20 cwts. dead-weight, to the ton.

Cylindrical packages that weigh less than 20 cwts, to the 40 cwts 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 steamship concerned. Tradilities will be provided for tests to be made should the quantity involved be sufficiently large.

Freight, Inwards.

Payable in Bombay.

That the conversion into Indian currency of sterling freight inward to Bombay, payable in Bombay, shall, unless otherwise stipulated, be made at the rate for Bank Bills on London payable on demand; and that the rate ruling at the close of a Mail shall be the rate applicable to such purpose during the subsequent week.

Freight, Outwards.

Payable in Bombay.

That freight outward from Bombay, stated in sterling, payable in Bombay (in the absence of any stipulation in the Shipping Order or Charter-Party to the contrary), shall be converted into Indian

currency at the rate for Bank Bills on London payable on demand; and that the rate ruling at the close of a Mail shall be the rate and that the rate runing at the close of a main such the subsequent applicable for Bills of Lading presented during the subsequent week; on difference of freight, $\frac{41}{2}$ per cent. as customary in the case of sailing ships, and 22 for steamers being allowed as discount to cover cost of insurace and interest, until the due date of the

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 province me has minuted the terms of his simpling order shall have the right to demand a fresh shipping order in the first going vessel for the same port from the agent of the vessel that has failed to take in his cargo, and shall also be entitled to recover any losses and additional expenses which he may have incurred through his cargo being shut-out. If the agent declines or omits to grant this, the shipper should bimself have the power to engage the necessary tonnage, and to claim on the said agent for any difference in freight or other expense to which he may have been put,

KARACHI.

The Karachi Tonnage Scale for steamers shall be on the basis of 40 cubic feet to the ton, but in no case to exceed 20 cwts., 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 no 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

218A]

the package should be taken in, and left out on the other side. Half inches should be given and taken alternatively. The callipers should be laid on the package to be measured and the sliding arm pressed lightly, i.e., without using force, against the side of the package,

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, $\frac{1}{n}$ of an inch to be given and taken alternately; and that, in any case of dispute as to measurements, the Master attendant be requested to measure the disputed package, and that his decision shall be considered final. The party found to be in error shall pay a fee of Rs. 15.

SINGAPORE.

Freight is payable on nett weight or measurement delivered.

TONNAGE SCHEDULE FOR THE PORT OF RANGOON.

Landing charges in the case of imported goods and shipping charges in the case of exported goods are now levied by the Port Commissioners on ordinary merchandise at flat overhead rates per ton by weight and/or measurement. There are but few exceptions to this rule and these are detailed hereunder.

A comprehensive classification of merchandise giving indications as to which are chargeable on a weight basis and which by measurement, is included in the printed schedule issued by the Port Commissioners but in the main the charges are payable on the same basis as that on which freight is usually charged by shipowners. Charges are all payable in advance in cash but it is found a convenience and a considerable safeguard by important shippers to work on a Deposit Account system with the Port Commissioners thus obviating the necessity for cash payments at wharves and elsewhere.

[214_A]

The following is extracted from the Port Commissioners' schedule:—

	Landing Charges e Imports.	on Shipping Charges o Exports.
Ordinary Merchandise (not ex-	Ra. A. P. 0 1 9 per cwi	Rs. A. P.
eccding one ton per package	Or Or	t. 0 1 9 per cwt.
in measurement or weight).	0 0 8 per c. f	
Exceptions— Pyrites and ores in bulk	2 6 0 per ton	i i
Coal and Coke in bulk	0.5.0	14
Salt in bulk	0 5 0 ".	
Lead		2 11 0 per ton,
Ores in bulk or bagged (includ- ing zinc concentrates, copper		
matte, speiss, lead slag,		1
lead concentrates and wol-		ľ
fram)		2 7 0 per ton.
Bioyoles, per 5 Bricks, fire, per 500	2 3 0	2 3 0
Bricks, salt glazed, per 500	2 3 0	2,30
Carriages	3 0 0 each,	3 0 0 each.
Casks and barrels, empty, per 12	1	
Drums, empty, up to 12 inches		
diameter per 100		.
Drums, empty, over 12 inches		
and up to 24 inches diameter per 50	230	2 3 0
Drums, empty, over 24 inches		1
in diameter per 10		
Earthenware pots and chatties,		
per 1,500 Motor cycles, unpacked	, , , , ,	1
Motor cycles with side car,	1 0 0 each.	1 0 0 each.
unpacked	200.,	200
Motor cars and tractors, un-		1 " " "
Motor lorries and buses un-	500,	500 ,.
packed on own wheels	10 0 0	10 0 0
Rickshaws, per 2	2 3 0	
Sampans, each Shingles, per 2,500		2 3 0
Files, Marseilles flooring and	2 1 4	2 1 4
country roofing, per 1000		1 .
Piles, Mangalore and Marseilles	230	
roofing, per 750 Fins, kerosine and petrol, empty	[2 3 0
per 250	f	1
Cocoanuts	0 5 0 per 500.	.
Buffaloes	5 0 0 each.	5 0 0 each
Baby elephants under 5 ft, high Elephants	10 0 0 ,,	10 0 0 .,
Horses, mules, cows and other	20 0 0 ,,	20 0 ,,
cattle	4 0 0	400
Ponies, donkeys, calver	2 0 0 ,,	2 0 0 ,,
Sheep, goats, dogs and other small animals	0 6 0	
Canaries and other small hirds	0 2 0	0 6 0
Turkeys and geese, loose Fowls and ducks, loose	0 4 0 per doz	
Excepted articles	0 2 0	
	1% ad valorem	1% ad valorem

[215_A]

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 those named below :	20 cwt or 50 c, it. at Commissioners' option.	Rs. A. P.					
those named below	Commissioners operom						
Samboos up to 1 inch diameter	500						
Samboos over 1 inch diameter	250						
Bicycles, looso	5						
Bricks, loose	100						
Carriages	1 2						
larts, hand or bullook	12						
Cask and barrels, empty	500						
Docoanuts 19 in-la-	1 300						
Drums, empty, up to 12 inches	100						
diameter Drums, empty, over 12 ins.							
and up to 24 ins, diameter	50						
Drums, empty over 24 inches	1 "" 11						
diameter	10						
Earthenware pots and chatties	500						
Grass, fresh	40 bandles,	0 5 0					
Matches in cases	6 cases.						
Matches in tins	72 tins.						
Motor cars, unpacked, on own	1 12						
wheels	1 1						
Motor lorries and buses un-	. 11						
packed, on own wheels	1 1						
Motor cycles	2						
Motor eyeles with side car,	1 13						
unpacked	1 top.						
Rickshaws, loose	2						
Sampans	1 1						
Shingles	2,500						
Piles, Marseilles flooring and	1,000						
country roofing	1,000						
Tiles, Mangalore and Marseilles	750						
roofing Tine kerosene and petrol,	1. 100						
	250						
empty							
LIVE STOCE-							
Buffaloes	each.	0 5 0					
Cows, Bullocks, Horses, Ponies,							
Mules and Donkeys		0 3 0					
Calves	1 "	0 2 0					
Elephants	i ii	3 0 0					
Baby Elephants under 5 feet	1	1 8 0					
	1 "	180					
Sheep, Dogs, Goats and other	1 1.	.0 1 0					
		0 0 6					
Caneries and other small birds	."	0 1 0					
Turkeys and geese	dozen.	0 0 6					
Fowls and Ducks							

MONEY, WEIGHTS AND MEASURES.

With their European or Indian equivalents.

CEYLON.

The Ceylon Savings Bank on December 31, 1931 had 57,463 depositors, and deposits amounting to Rs. 8,163,821; and the Post Office Savings Banks 324,651 depositors, and deposits Rs. 11,858,498.

The weights and measures of Ceylon are the same as those of the United Kingdom. The currency consists of:—Copper: Ceylon I cent. and ½ cent, pieces, 6½ cents, being equivalent to Id. English. Nickel: Ceylon 5 cent, piece. Silver: Indian rupee = (100 cents), equivalent to It. 4d.; and Ceylon 50 cent., 25 cent. and 10 cent. pieces. Ceylon Government currency notes of Rs. 1,009; 500; 100; 50; 10; 5; 2 and 1. On December 31, 1031, the value of currency notes in circulation was Rs. 41,837,000.

CHINA.

MONEY.

The currency of China is on a silver basis, and consists of taels, dollars, copper cash, and bank notes. The tael is really a weight of silver (about an ounce) of a certain degree of fineness. Theoretically it is divided into 10 mace: 1 mace=10 candareens. The denominations of the dollar are: 1 dollar=100 coppers; 1 copper=10 cash. The tael varies in different parts of the country, the principal taels being (1) the haikwan or customs tael weighing 583 3 grains (in 1928 it was equal in value to 2s. 11% (2) the K'up'ing tael, weighing 575 8 grains, and (3) the Tsaoping tael weighing 565 65 grains. These are all called treasury tacls. The principal local taels are :-(1) Peking or Kungfah tael; (2) Tientsin or Hang Ping ties sure :—(1) Feeding or numpion uses; (2) Hennish or Danig Frag Hua Pao tale; (3) Canton tale; (4) Newchwang tale (nominal); (5) Shanghai tal. Different tales, about 170 altogether, are in use in every province in the country. There is unparalleled currency confusion. Although a dollar should be equal to 100 coppers, in fact it is worth almost 350 coppers in some parts of the country, varying from day to day. In the Treaty of September 5th 1902, China agreed with Great Britain to take the necessary steps to provide a uniform national coinage which should be legal tender for all purposes throughout the Empire, and an Imperial Decree was issued in October 1908, commanding the introduction of a uniform tael currency, of which the unit must be a silver tael coin of '98 touch weighing 1 K'up'ing or Treasury-scale tael or ounce. This decree was cancelled by a further decree of 25th May 1910, establishing the silver dollar (yuan) of '90 touch and weighing '72 Treasuryweight tael as the unit of currency. The touch and weight of the silver subsidiary coins (50c., 25c., 20c., and 10c.) were also definitely specified, while provision was made for further subsidiary coins (5c. nickel, 2c., 1c., ½c. and 1/10c. copper) of touch and weight to be

laid down later. The minting of these silver coins has begun, but as they are at a discount in every province other than the one in which they are minted, confusion has been rendered more confounded. There are ten different varieties of dollars in circulation. A new Central Mint has now been established in Shanghai by the National Government.

As from March 10, 1933, the silver dollar became the official currency, the rate of exchange being fixed at 1 dollar = 0.715 tael.

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 ving 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 Shih 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 "Toot-Pound" system by taking the following approximate value: 1 quart equals to 1 litre, 1 pound equals to ½ kilogram and 1 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 :--

WEIGHT.

10 Ssü ... = 1 Hao. 10 Hao ... = 1 Li.

10 Li ... = 1 Fén (Candareen).

10 Fén ... = 1 Ch'ien (Mace).

10 Ch'ien ... = 1 Liang (Tael) = 37 301 grammes.

16 Liang ... = 1 Chin (Catty) = 596 816 grammes.

10 Sho ... = 1 Ko.10 Ko ... = 1 Sheng.

10 Shena ... = 1 Tou = 10.354688 litres... = 1 Hu

5 Tou 2 Hu

... = 1 Tan. Commodities, even liquids, such as oil, spirits, etc., are commonly bought and sold by weight.

LENGTH.

10 Fen ... = 1 Ts'un (inch).

10 Ts'un ... = 1 Ch'ih (foot) = '32 metre.

10 Ch'ih ... = 1 Chang=32 metres. 180 Chana

 $\dots = 1$ Li = 576 metres = 1 mile By treaty between Great Britain and China, the Ch'ih of 14 10 English inches has been adopted as the standard, the Tael, Catty and Picul have been fixed at 13 oz., 13 lb., and 133 lb., avoirdupois respectively. 1 Mow=1 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; ½ rupee or 8-anna piece; ¼ rupee or 4-anna piece; ¾ rupee or 2-anna piece; nickel, 1, 2 and 4-anna pieces; bronze, 1 pice=1 anna; $\frac{1}{2}$ pice= $\frac{1}{8}$ anna; 1 pie= $\frac{1}{12}$ anna or $\frac{1}{3}$ pice.

There are Government Currency Notes in circulation in denominations of 1,000, 500, 100, 50, 10, 5, 22 and rupee.

A hundred-thousand rupces 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 lbs. 2 ozs. 2 drs. avoirdupois.

Bombay =28 lbs. (4 ewt.) Madras = 25 lbs, trov.

=180 grs. Seer of 80 tolas

= 2.057 lbs.

Г 219₄ 7

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 yen=2s. 0½d., which, however, is not coined. The pieces coined are as follows:—Gold coins (20, 10, and 5 yen pieces), silver coins (50, 20, and 10 sen pieces), nickel coin (10 and 5 sen pieces), and bronze coins (1 sen and 5 rin pieces). The sen is the hundredth part of a yen and the rin is the tenth part of a sen. The gold coins are '900 fine, and the silver coins '720 fine. The gold coins formerly issued (20, 10, 5, 2 and 1 uen pieces) are used at double their face value. The one-yen silver coin formerly issued is withdrawn. The old copper 2, 1 and ½ sen pieces are used as formerly.

WEIGHTS AND MEASURES.

=160 Momme ...=1 323 lbs. avoirdupois The Kin ... = 8.267 ,, =1.000Kwan ... = 1.193 inch. Sün ... = 11.930 inches. Shaku (10 Sün) ... = 5.965 feet. = 6 Shaku Ken ... = $\frac{1}{15}$ mile. 5.4229 chains =60 Ken Cho... = 2.44 miles. =36 Cho Ri... = 5.9552 sq. miles. Risq = 3.9538 sq. yds. Tsubo ... = 2.45 acres. Cho land measure = 39.6804 gallons. Koku, liquid ... = 4.9601 bushels. = ... 1 Koku ... = 3.9680 gallons. liquid .. = 1.9851 pecks.

The metric system was made obligatory by a law passed in March 1921 but has not yet been enforced. The following rates are recognised :-

... = 3.3 Shaku. Metre =0.266667 Momme (4 Momme).

Gramme

MAURITIUS.

Money, Weights and Measures.

On June 30th, 1931, the Government Savings Bank held deposits amounting to Rs. 5,264,404, belonging to 37,419 depositors.

The Currency consists of Mauritius bronze-pieces (1, 2 and 5 cents.); silver-pieces (10, 20, 25 and 50 cents.); Indian rupees and

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 1930-31, Rs. 10,234,980. The metric system is in force

NETHERLANDS (THE)

The money, weights and measures of the Netherlands and the British equivalents, are-

MONRY.

The standard coin is the 10-florin piece weighing 6.720 grammes, '900 fine, and thus containing 6'048 grammes of fine gold. The unit of the silver coinage is the gulden or florin, weighing 10 grammes, '945 fine and containing 9'45 grammes fine silver.

Gold is legal tender, and the silver coins issued before 1875.

The Principal coins are-

The Pikul

The gulden, guilder or florin of 100 cents = 1s. 8d., or 12g. = £1The 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 & $\frac{1}{2}$ cents.; nickel of 5 cents. Treasury notes of 2½ florins are also in circulattion.

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.

 $... = 133\frac{1}{2}$ lbs. avoirdupois. Cattu $... = 1\frac{1}{3}$, Tjengkal = 4 vards. Paal (Java) ... = 1,507 metres.

Paal (Sumatra) ... = 1.852 metres.

Square Paal ... = 227 hectares = 561.18 acres. , Bouw ... = 1.7537 acres.

The legal coins of 10, 5, 22, 1 and ½ guilders, as well as the weights and measures of Dutch-India are those of the Netherlands. But the country has coins of its own, viz., 25, 10, 5, 22 and 1 cent, pieces.

Г 221A 7

PERSIA.

MONEY. WEIGHTS AND MEASURES

Persia has a gold standard, the unit of which is the rial. containing 0.07322382 grammes of gold : one hundred rials make one pahlevi.

The gold standard is not, however, in force, for, by a law passed on March 13, 1932, there is no obligation to pay out gold pending a return to more normal economic conditions.

The actual unit of currency is a rial, which contains 4 14 grammes of silver and is the equivalent of the kran, which is now obsolete, but which has not been altogether withdrawn from circulation. For accounts the cent., an imaginary coin the equivalent of 1/100 rial, is usually employed.

Weights and measures based on the metric system are to be introduced and arrangements are being made.

The actual unit of weight is the miskâl (71.6 grains) sub-divided into 24 nakhods (2.96 grains) of 4 qandum (.74 grains) each. Sixteen miskâls make a sir, and 40 sir=1 batman (Tabriz). Most articles are bought and sold by a weight called batman or man. The mans most frequently in use are-

Man.i. Tahriz = 8 Abhāssis Man-i-Noh Abbâssî = 9 Abbâssîs = Man-i-Khoneh (the old man) = 1.000 = 1.280 Man-i-Shâh = 2 Tabrîz Mans = 12.98 ... = 2.560Man-i-Rey = 4.. = 25.96 ⇒ 840 ,, = 8.52 ,, Man-i-Bander Abbässi Man-i-Håshemi = 16 Mans of = 720 Corn, straw, coal, etc., are ... = 100 Tabriz Mans = 654.64 ... sold by Kharvár

The unit of measure is the zar or gaz; of this standard several are in use. The most common is the one of 40 95 inches; another, used in Azerbātjān, equals 44.09 inches. A farsakh theoretically= 6,000 zar of 40.95 inches=3.87 miles. Some calculate the farsakh at 6.000 zar of 44.09 inches=4.17 miles. It is about 3\frac{1}{2} miles in South Persia and about 4 miles in the North.

31 Kharvar = 1,963-92 lbs. = 1 Short ton (very nearly)

The present measure of surface is jerib=1,000 to 1,066 square zar of 40 95 inches = 1,294 to 1,379 square yards.

Γ 222_Λ 7

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 MEASURES OF WEIGHT.

2 Pai	1	,	522	1	Moo.
. 2 Moo 4 Mats			===	1	Mat,
		•••	==	1	Tical.
100 Ticals 100 Viss	***		=	1	Viss, (about 140 tolas,)
100 V188	·		200	1	360 lbs.

MEASURES OF CAPACITY.

rieg: z	Lamyet					
0.00	Tamerel	***	4500	=	1	Gill,
9	Lamany	***		=	1	Pint.
9	Zalay	***		. 40,	1	Pint.
-				200	1	Quart.
.85	Byes			= .	1	Gallon.
	Zayoot	*****		===	1	Peek.
	Seit			=	. 1	Bushel.
9	Hkmai			_	. 2	Dustier

SIAM.

MONEY, WEIGHTS AND MEASURES.

On April 1st, 1913, the Siamese Treasury Savings Bank was opened with 529 depositors. By March 31st, 1930 the number was 18,682 with a total deposit of 245,7871.

"There the Currency Act of May 1928, the unit of currency is the bult, divided into one hundred Satang. The bult is a saliver coin like the stead (a word of foreign origin) which it replaces. It weights 19 may 1900 fine, and is equivalent to 0.066667 grammes of fine gold, responding to a rate of 11 bults for 11 saterling. Other silver coins are 50 satang and 25 satang-pieces. The 10 and 5 satang-pieces are nickel, and the 1 satang-piece,

[223A]

bronze. Notes and baht coins are legal tender without limit as to amount; 5 and 25 satang-pieces legal tender up to 5 baht, and nickel and bronze coins legal tender up to 1 baht.

The Government in 1902 began to issue currency notes, (5, 10, 20, 100 and 1,000 bubbs, and since October 1918, 1 bubb notes). On March 31st, 1932, there were 10,306,5171 worth of currency notes in circulation; against these there was a reserve of 9,602,6571, two-fiths in bubb coins, and the remainder in short term securities or eash, in London, New York and Paris.

On December 17, 1923, a law was passed for the introduction of the metric system as optional in 1925. The metric system has already been adopted in many of the Government departments and on State Railways. The actual weights and measures prescribed by law me:—

Units of weight:—1 Standard Picul=60 Kilograms; 1 Standard Catty (1/100 Picul)=600 grammes; 1 Standard Carat=20 Centigrammes.

Units of longth:—1 Sen=40 Metres; 1 Weah (1/90 Sen)=2
Metre; 1 Sawk (2 Wah)=0'50 Metre; 1 Kenp (3 Sawk)=0'55
Metre. Units of Square Measure:—1 Rai (1 Square Sen)=1,000
Sq. Metres; 1 Ngan (2 Rai)=400 Sq. Metres; 1 Sq. Wah 1,100
Sqan)=4 Sq. Metres. Units of capacity:—1 Standard Kwiene
2,000 litres; 1 Standard Ban (3 Kwien)=1,000 litres; 1 Standard
Sai (1/80 Ban)=20 litres: 1 Standard Tanan (1/9 Sat)=1 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, 1931 was 5,029,409 dollars:

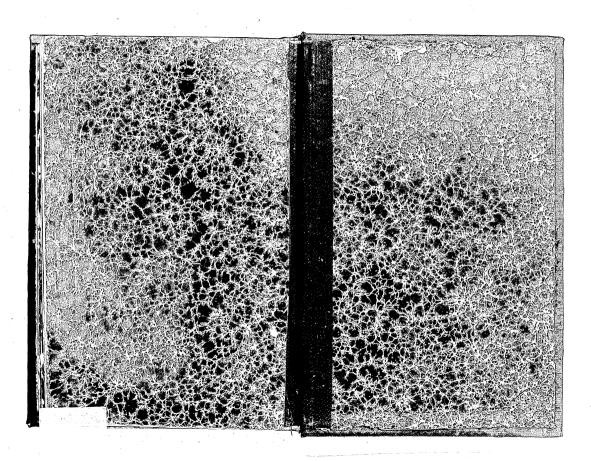
The dollar, value 2s. 4d. is the standard coin of the Colony, and with the half-dollar and the British sovereign is legal teifor the payment of any amount. A Bill was introduced in 1923 to hase the currency on British sterling. Subsidiary silver coins are 20, 10 and 5 cent. pieces; nickel five cent. pieces; copper centa., half cents., and quarter cents. On December 31st 1931, Government currency notes to the value of 67,000,000 Straits dollars were in circulation.

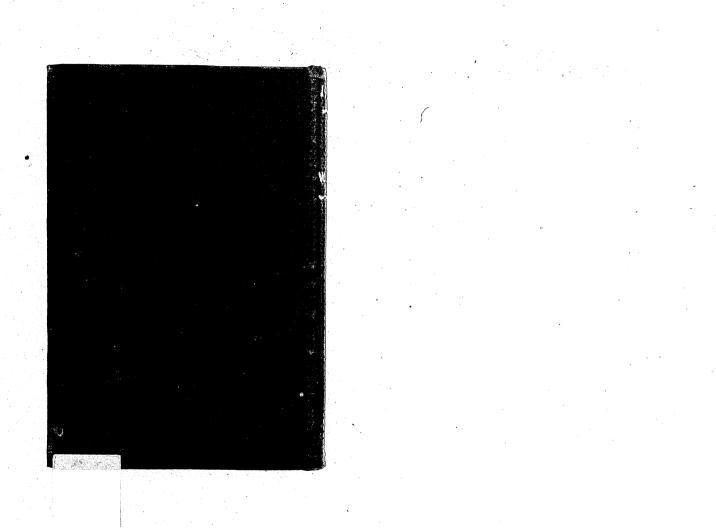
The measure of length in use in the Settlements is the English yard, with its divisions and multiples, and land is measured by the English acre. The native terms are however, still in use. Commercial weights are:—

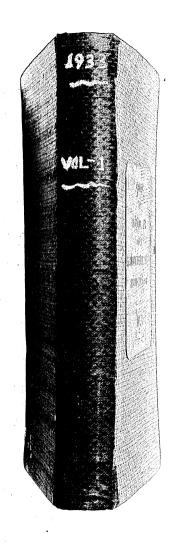
The Kati of $1\frac{1}{2}$ lbs. is known as the Chinese Kati. Another weight known as the Malay Kati, and still in partial use in Penang, se equal to the weight of 24 Spanish dollars or 9,934 grains. This gives 142 928 lbs. as the weight of the pikul, and 5,705-143 lbs. as the weight of the pikul, and 5,705-143 lbs. as the weight of the koyan. The measures of capacity throughout the Colony are the gantang or gallon, and chupak or quart.

C. P. W.-396-9-6-34-475

grafit our fr. or gallest fried to enes 1994 or fried or ers refer or grafic sercontent or grafic







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